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(3)

The Irish Times.

PRICE ONE PENNY. DUBLIN, THURSDAY, MAY 3, 1917. VOL. LIX. NO.–18,760.

SPECIAL EXTRA

Births, Marriages, and Deaths (which in all cases must be authenticated) not exceeding 3 lines, 1/6 each; 4 or more lines, 8d. per line.

The Government has decided that Obituary Notices of fallen soldiers sent to the Press by relatives or friends shall give no particulars either of the theatre of war in which a casualty occurred or of the battalion to which the officer, non-commissioned officer, or private belonged.

ROLL OF HONOUR.

DUROSE—April 2, 1917, mortally wounded in action, Captain SYDNEY TRUMAN DUROSE, Sherwood Foresters, only son of Arthur Durose, F.C.A., formerly of Nottingham, but now of Radlett, Herts, aged 24 years.

FAWCETT—April 24, 1917, of wounds received in action the previous day, BERTRAM JAMES ACTON FAWCETT, Captain East Lancashire Regiment, younger son of Lieutenant-Colonel E. Fawcett (R.M.S., retired), grandson of the late G. A. Molony, R.M., late of Omagh, Co. Tyrone.

PATTERSON—April 14, 1917, killed in action, Major GEORGE H. PATTERSON, Australian Artillery, only son of the late Samuel Patterson, M.A., Geelong, Australia, grandnephew of the Hon. James C. Patterson, M.P., late Lieutenant-Governor of Manitoba, Canada, and nephew of James Patterson, 49 Northumberland road, Dublin.

BIRTHS.

BAKER—May 1, 1917, at Sileve Donard, Marlborough Park, Belfast, GEORGINA, wife of W. BARRINGTON BAKER, twin sons.

BECK—May 1, 1917, at Private Nursing Home, 12 Gardiner's place, Dublin, to Mr. and Mrs. D. J. Beck, "Ashcroft," Ballybrennan, Ballymote, Co. Sligo, a son.

COLFER—April 29, 1917, at 89 Lower Baggot street, to wife of T. A. COLFER, Flower Hill, New Ross, a son.

CORBALLY—On Tuesday, May 1, 1917, at 89 Lower Baggot street, the Lady MARY CORBALLY, of a daughter.

FRY—May 1, 1917, at 99 Lower Baggot street, Dublin, the wife of WM. HOUGHTON FRY, of Tureen, Ailesbury Park, of a son.

JACKSON—April 24, 1917, at Racefield, Kilcullen, the wife of WM. JACKSON, of a son.

WILLIAMS—April 30, 1917, at 25 William street, Waterford, the wife of JOHN H. WILLIAMS, Board of Public Works, of a son.

MARRIAGES.

DARGAN AND GAVAN—Thursday, April 26, 1917, at Pro-Cathedral, Marlborough street, by Rev. P. Dargan, D.D., M.A. (brother of bridegroom), assisted by the Rev. J. G. O'Reilly, C.C., JOHN P., second surviving son of THOMAS DARGAN, Park View avenue, Harold's Cross, to KATIE, youngest daughter of the late DOMINICK GAVAN and MRS. GAVAN, Newport, Mayo.

HALL AND CONNOLLY—April 30, 1917, at St. Patrick's Church, Monkstown, by Rev. P. Dunne, Lieutenant L. A. HALL, to EILEEN, eldest daughter of Mr. and Mrs. CONNOLLY, of Grosvenor terrace, Monkstown, County Dublin.

HILLEY AND BRADLEY—April 25, 1917, at St. Jude's Church, Dublin, by the Rev. R. G. Proctor, B.D., EDMOND R., son of C. T. HILLEY, Sublene, Blackrock, to EMILY, daughter of the late Thomas BRADLEY, Coolellan, Kilkenny.

JONES AND KANE—April 24, 1917, at Duncairn Gardens Methodist Church, Belfast, by the Rev. E. E. Cullen, JAMES NEWELL, younger son of the late FRANCIS JONES, Killadreenan, Co. Wicklow, to MAUD, daughter of DAVID KANE, Manilla terrace, Belfast.

O'DONOGHUE AND MOLONY—April 30, 1917, at St. Joseph's, Limerick, by the Rev. P. Hayes, C.C., CHARLES STEWART O'DONOGHUE, second son of James O'Donoghue, Ballina House, Labasheeda, to AILEEN PATRICIA, fifth daughter of the late DANIEL MOLONY, Labasheeda, Co. Clare.

O'KEEFE AND HENDLY—April 30, 1917, at St. James's Church, Castledermot, by the Rev. H. Barber, JOHN ARMSTRONG, second son of Mr. and Mrs. HAMKIN, Moneymore, Co. Derry, to ELEANOR SORIA (SOCA), eldest daughter of Mr. and Mrs. HENDLY, Mageney, Co. Kildare.

RAYMOND AND DALY—May 1, 1917, at the Brompton Oratory, by the Rev. G. B. Hicks, O.S.B., Captain (temporary Major) J. N. SIMONDS, Indian Cavalry, attached M.G.C. (Cavalry), son of the late James Simonds, Redlands, Reading, to MAUDE, only daughter of the late WILLIAM DALY, B.L., Dunsandle, Co. Galway.

DEATHS.

BLEAKLEY—May 1, 1917, at her residence, The Cottage, Blessington, Co. Wicklow, ELEANOR BLEAKLEY, widow of ALEX. SEABACH BLEAKLEY, M.D., T.C.D., and only daughter of the late Edward Osbun, Ballymoney, King's Co. Funeral to-day (Thursday) at St. Mary's, Blessington, at 3 o'clock.

BOWDEN—May 2, 1917, at the Royal Hospital, Donnybrook, GEORGE BOWDEN, late of Skerries. "Thy will be done."

CARPENTER—April 30, 1917, at her residence, 29 Leinster road, Rathmines, Co. Dublin, CAROLINE, daughter of the late JAMES CARPENTER. Funeral private.

DELANY—May 2, 1917, at Brooklawn House, Borris-in-Ossory, DANIEL C., eldest son of the late JOHN DELANY, Jamestown, aged 36 years. Deeply regretted by his sorrowing wife and family. Funeral from house to family burial place, Kyle, 2 o'clock, to-morrow (Friday).

FAYLE—May 2, 1917, at her residence, Mountsmellick, after a long illness, borne with great patience, EMMA, eldest daughter of the late ROBERT T. FAYLE.

HOWSON—April 12, 1917, on board ship, invalided home from West Africa, CHARLES LYSAGHT BRUCE, second son of the late GEORGE HOWSON, J.P., Montinagh, Listowel, Co. Kerry, and of Mrs. Wynne-Griffith. Buried at sea.

HOPKINS—May 2, 1917, at Piltown, Co. Kilkenny, FRANCES, the dearly-loved wife of JOHN HOPKINS, Bonnet Lough (to-morrow (Friday), 11.30, for Gragelin.

JEFFERSON—May 2, 1917, at 44 Grosvenor road, Rathmines, FREDA, younger daughter of EDWARD H. and ANNIE J. JEFFERSON, aged 18 years. Funeral strictly private.

KEANN—May 1, 1917, at Kingstown, Co. Dublin, ANNA, relict of the late MATHEW J. MCCANN. Deeply regretted. R.I.P.

MCEVOY—April 29, 1917, at the Hospice, Harold's Cross, ELIZA, beloved wife of PATRICK MCEVOY, late of Cabra Castle, Kingscourt.

NEISH—May 1, 1917, at Meath Hospital, ANDREW NEISH, late of Bewley and Draper's, Mary street. Funeral from Hospital to Dean's Grange Cemetery (Thursday) morning, 9.30 o'clock.

O'LOUGHLIN—May 2, 1917, at Sea View, Kilsalagh, Lounsburgh, Co. Mayo, PATRICK O'DOWD. Funeral to Aughvale to-morrow (Friday), after High Mass in Lounsburgh.

RENWICK—May 1, 1917, at her residence, 66 Harcourt street, Dublin, ANNIE, widow of the late JOHN RENWICK, Esq., Rosenbeath House, Bendigo, Australia. R.I.P. Australian papers please copy.

RYAN—April 24, 1917, drowned at sea, Dr. THOMAS RYAN, Colonial Medical Service, Gambia, second son of the late Dr. A. Ryan, Carlingford Lough, Co. Louth. Deeply regretted.

THOMPSON—Suddenly, at Codger's Club, London, in his 63rd year, ROBERT HELY THOMPSON, fourth son of the late Henry Thompson, M.D., of Grangh, Co. Tyrone.

WILSON—May 1, 1917, at the Adelaide Hospital, WILLIAM WILSON, late of No. 118 Lower Baggot street, Dublin, aged 73. Funeral private.

ANNOUNCEMENTS received late for insertion in this column will be found on Page 4.

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LOST, at Funchestown, Tuesday, Black Fox Fur, two heads, two tails; reward.—5 Ardcona terrace, Monkstown.
LOST, Monday afternoon, Gent's small Gold Wrist Watch on strap, between Fleet st. and Sackville st. Reward 12 Fleet st.
LOST, April 30, between Kingstown and Lansdowne road, Curb Bangle, with stones. Reward as 20 Lansdowne road.
LOST, April 30th between Merrion square, South, and Upper Mount st., corner, Gold Brooch, set ring; finder rewarded. Apply Mooney, 44 Lower Baggot st.
LOST, Prayer Book; prayers of St. Gertrude.—W 1854, this office.
LOST, about 10.30 a.m., 2nd May, 1917, between Appian Way, Waterloo road, and Lansdowne road, Lady's Gold Curb Bracelet; substantial reward.—W 1880 this office.
LOST, during the past week in the vicinity of Dawson st., Gold Cigarette Case. Anyone returning same to Royal Hibernian Hotel will be handsomely rewarded.
MUFF, Grey Fur, Lost in Dublin about April 20th. Good reward if returned to 4 Sidney terrace, Upper Leeson st.
STRAYED from 56 Lesson Park, Rough Haired Irish Terrier, red body, white collar, with brass plate engraved "Captain G. T. Whyte, Kildare street Club." Reward. £1
SUM of Money Found, Theatre, April; owner can have it on description.—W 1852, this office.

SITUATIONS VACANT.
DRAPERY BUSINESS
IN BELFAST FOR SALE AS A GOING CONCERN.
On Leading Road.
Well-selected Stock and up-to-date Fittings.
W. H. KENNEDY and CO., Chartered Accountants, 9 DONEGALL SQUARE, SOUTH, BELFAST.

MOTOR DRIVING AND MECHANISM.
For instruction in above subjects go to the ONLY OFFICIALLY RECOGNISED INSTRUCTOR in Dublin (see appointment by Irish Automobile Club, Queen's Day and Evening, for LADIES' OWNER DRIVERS), and for those who desire to be trained as Mechanical Chauffeurs. I enable and assist Pupils to obtain Commissions in Army Service and Flying Corps.
EAGER'S SCHOOL OF MOTORING,
ADJOINING WELLINGTON BARRACKS.
ABSOLUTE Security Granted to all Persons in Positions of Trust by The Employers' Liability Assurance Corporation, Ltd., subscribed capital, £1,000,000; T. E. and R. S. Smith, 43 Dame st., Dublin.
ASYLUM Service (Ireland); experience unnecessary; Nurse, £20; boots, uniform; particulars of appointments free.—Campbell, 8 Windy Arbour, Dublin.
ARCHITECT'S Assistant required; state experience and salary expected.—W 1848, this office.
A VACANCY for nicely educated Girl, train Office work.—8 Grafton st.
APPRENTICE—Stephens and Bourke require smart Boy to learn Boot Trade. Apply for terms 26 Stephen's Green.
APPRENTICES and Improvers to Dressmaking Wanted.—Miss O'Donnell, 13 Lower Baggot st.
BLOUSES—First class Worker required at once—Davis Belle Oriety, 9, Exchequer st.

SITUATIONS CONTINUED.
BOOKKEEPING and Newspaper—Wanted, a well educated Girl, with a good knowledge of the above; indoor; short hours.—O'Gorman, Printing-house, Galway.
BOOK Binder—Smart Saleswoman Wanted, Also Cloth Trade; state age, experience and salary expected.—W 1853, this office.
BOOKKEEPER—Wanted, young Lady for Ironmongery, Seeds, Chandlery, etc.; must be smart, active, and highly recommended; Protestant; outdoor; give full particulars.—Address "Z 2370," this office.
BARMAID—Wanted, a young Person, with some experience, for Belfast; R.C. Apply, with reference, No. 238, Irish Times Branch Office, Belfast.
BOY Wanted; make himself generally useful in City office; state particulars, wages expected.—W 1321, this office.
BOOKKEEPER—Wanted, Lady for lodger posting, etc.; references; Protestant; outdoor; give full particulars.—Address "Z 2370," this office.
BOOKKEEPER and Cashier—Wanted, experienced young Lady, with knowledge of Draper Trade Country House; South; state particulars and salary (outdoor).—Address "Z 2421, Bookkeeper," this office.
CLERK—Young Lady, quick at figures, Wanted for Dublin; Wholesale Office; state experience and wages previously employed.—W 1653, this office.
CLERK Wanted; must have hardware or workshop experience, for small engineering and repair shop, to collect rents a little outdoors; permanent; state age, stating age, experience, references, and salary expected, W 1752, this office.
CULTURED Woman of ability, who finds it necessary to add to her income, can hear of refined and profitable employment; experience not absolutely necessary; selected candidates would be fully trained at expense of advertiser; a expense; the position calls for initiative and individuality; liberal remuneration and every encouragement and consideration offered to a thoroughly suitable lady; present and future prospects excellent.—W 1550, this office.
CLERK Wanted, experience shorthand, typewriting; state age, reference, salary expected.—W 1819, this office.
COMPANION Housekeeper required for small country house; best references required; Protestant; a lady with country tastes preferred. Apply, stating salary required, to "Z 2422, Companion," this office.
DRAPERY—Young Man ASSISTANT Wanted, for with reference, and state salary (indoor).—"Z 2331, Man," this office.
DRESS and Millinery—Wanted a young LADY for the above in a Inland Country Town; good salary and town. Send reference, etc., to "Z 2365, Lady," this office.
EDWARD Lee and Co., Ltd, 48 Mary st., require Juniors for Millinery Workroom.
FANCY Drapery—Smart young MAN Wanted for Floor and Counter; first class Retail Drapery, for Belfast; all particulars.—Box A, 229, Irish Times Office, Belfast.
FANCY Drapery—Young Lady Assistant Wanted for Flower Department; to live in; 7 o'clock closing every evening, 2 o'clock Thursday; good salary and home.—Apply, Chez ma Cousine, 6, 7, and 8 Norton, Foleats, London, E.
FIREMAN Wanted, with knowledge steam fitting; state age, reference, wages expected.—W 1876, this office.
GROCERY Buyer required by a Dublin Retail House having Branches, first class Retail Grocery and Provision Business; only applications from those fully qualified will be considered; good salary to suitable man; state full particulars, age, present engagements, and salary expected.—W 1484, this office.
GROCERY and Provisions—Wanted, thoroughly reliable Young Lady or Gentlewoman (Protestant); able to do plain housekeeping; send references and state salary (indoor); liberal terms to suitable person.—Address "Z 2257, Man," this office.
GROCERY and Provisions—Wanted a Second Counter Hand (male), Protestant, for a good class business in a Midland Country Town; state age, etc., to "Z 2352, Assistant," this office.
HARDWARE—Assistant Wanted, for South; Methodist preferred; state age, training and experience; salary expected; indoor. Address "Z 2356, Assistant," this office.
HOTELS—Hall Porter, 2nd Waiter, 20 Pantry, Scullery, B. B'maids, Waitresses.—Brophy, 1 S. Anne st.
IMPLEMENT Salesman Wanted at once by leading Dublin Firm; must be active, and have good knowledge agricultural machinery, and with first class testimonials. Reply, saying age, references, experience, and salary expected.—W 1760, this office.
JUNIOR ASSISTANT—Wanted, young Girl; good references.—Elvery, Ltd., 34 Nassau st, before 11 a.m.
JUNIOR Correspondence Clerk Male) Wanted; state age, salary, experience. Address "Z 2430, Clerk," this office.
LADY Wanted to attend Auctions and Buy Furniture on commission.—W 1642 this office.
LADY Traveller required by City Firm to undertake the sale of a special line to wool and ironmongers in Dublin and district; experience not absolutely necessary if otherwise qualified, but good social position and connection essential; liberal salary and commission; full particulars, in confidence.—W 1737, this office.
LADY Wanted as Mother's Help, capable and experienced; two in family, young children, housemaid kept; housekeeping and needlework; knowledge of cooking; Protestant preferred; servant kept; salary £20 to £25.—Co. Louth.—Address "Z 2359," this office.
MILLINERY, Mantle—Wanted, young Lady, take charge, buy; copies references, salary.—Address "Z 2349, Lady," this office.
MESSRS. Keogh Bros., Stephen's Green, have a vacancy in their Studio for educated YOUTH to learn the art of Photography; no fee.
MACHINE Minders, Compositors, and Readers required (N.S.); must be used to good class bookwork; 51 hours; permanencies to suitable men. Apply by letter, stating age, experience, and wages expected, to Manager, Unwin Brothers, Ltd., Woking, Surrey.
MEDICINAL Plants, etc.—Stills require two Lady Pupil Workers, capable drive motor lorry, collecting, when required.—Ball, Ball's Grove, Drogheda.
MILLINERY—Wanted immediately, Practical Milliner, to take charge; also Improver and strong Trimmer; capable of taking orders. Send copy references and state salary (indoor) to Condon and Cranmichan, Clonmel.
MILLINERY, Sales—Wanted immediately, clever and energetic SALESWOMAN for the South; city experience; salary £100 per annum (outdoor); state particulars.—"Z 2372, Saleswoman," this office.
OFFICE—Wanted, steady Youth; must write and spell well; salary commencing 10/.—Address "Z 2431, You

PUBLIC AMUSEMENTS.

GAIETY THEATRE.
TO-NIGHT AT 8. EARLY DOORS 7.
J. A. E. MALONE'S COMPANY.
By Arrangement with
CHARLES FROHMAN (Inc.).
IN THE GREAT MUSICAL FAIRY PLAY,
PETER PAN.
By J. M. BARRIE.
From Duke of York's and New Theatres, London.
USUAL MATINEE SATURDAY AT 2.30.

GAIETY THEATRE.
Next Week—For Six Nights and
TWO MATINEES, WEDNESDAY and SATURDAY.
FIRST VISIT OF MR. ALFRED BUTT'S
ADELPHI THEATRE PRODUCTION,
HIGH JINKS,
THE NEW MUSICAL COMEDY. The Cast includes
VERNON DAVIDSON, ALFRED BEERS, EDWIN BRETT, W. S. PERCY, USUAL PRICES.
MARIA MINETTI, MAY MARTON, MARIE BRIGNAL, WINIFRED GILES.
NOW BOOKING.

EMPIRE THEATRE.
6.50 ..... TWICE NIGHTLY 9
COME AND SEE
"GOLDMAN LTD."
THE BEST SHOW IN TOWN!
LENA MUNRO & JOAN BURKE

ABBEY THEATRE.
TO-NIGHT AT 8.15 p.m.
MATINEE SATURDAY, 2.30 p.m.
"THE STRONG HAND,"
A Play in Two Acts by R. J. RAY.
"SOVEREIGN LOVE,"
A Comedy in One Act by T. C. MURRAY.
Booking at Theatre. Usual Prices.

QUEEN'S THEATRE.
6.45 ..... TWICE NIGHTLY 9
BRISA OPERA CO.
BOHEMIAN GIRL.
TO-NIGHT
MILDRED TELFORD, THOS. J. YOUNG,
Kathleen O'Toole, John Nelson, W. J. Lennas.
Booking—Up. Circle, 1/2; Dress Circle, 1/8.
'Phone 3016.

BOHEMIAN PICTURE THEATRE, PHIBSBORO' ROAD.
TO-DAY, FRIDAY, AND SATURDAY (ONLY).
FIRST TIME IN DUBLIN.
OLIVER TWIST (5 PARTS)
OLIVER TWIST (EXCLUSIVE)
By Charles Dickens.
Showing at 3, 5, 7, and 9 p.m.
Magnificently Staged and Acted.
Starring HOBART BOSWORTH, TULLY MARSHALL, and MARIE DORO.
VAMPIRE AMBROSE (New 2-part Keystone) NEW GRAPHIC (Topical)
Also Travel and Interest Pictures.
FINEST ORCHESTRA IN IRELAND.
Mr. Twelvetrees' Solo at 9 p.m.

PRINCESS, RATHMINES.
TO-DAY, FRIDAY, and SATURDAY.
Famous FOX FILM in 5 Parts.
FIGHTING BLOOD,
Featuring the Greatest Cinema Actor, Wm. Farnum.
New Pathe Gazette and Full Programme of Comedy and Interest.
MONDAY—Pathe's Exclusive 6-Part Drama,
THE BELOVED VAGABOND.

THE
GRAFTON PICTURE HOUSE,
GRAFTON STREET, DUBLIN.
The Celebrated Actor, H. B. IRVING, in
"THE LYONS MAIL,"
The Story of the most famous Miscarriage of Justice on Record.
Also—"Patrol on the Yarder" (Coloured Interest), "Jones Keeps House" (Vitagraph Comedy), "College Chums" (Nestor Comedy), etc., etc.

PILLAR PICTURE HOUSE.
LAST THREE DAYS.
LA BOHEME.
Showing at 3, 5, 7, and 9 p.m.
MADAM LOUISE DIELS and MONS. CARLO BERCKMANS WILL SING
Excerpts from the Opera at the 7 and 9 Performances COME EARLY. Prices as usual.
SECOND LAST WEEK.
ROYAL HIBERNIAN ACADEMY
ANNUAL EXHIBITION,
Open from 10 a.m. to 6 p.m. Daily.
Admission, 1/-, at METROPOLITAN SCHOOL OF ART, KILDARE STREET.

SERMONS.

AN APPEAL
FOR
SAINT VINCENT'S GIRLS' ORPHANAGE,
NORTH WILLIAM STREET, DUBLIN,
Under the Care of the
SISTERS OF CHARITY OF SAINT VINCENT DE PAUL.
ON NEXT SUNDAY, MAY 6th, the Rev. ROBERT KANE, S.J., Will Preach a CHARITY SERMON in Aid of this Orphanage after the First Gospel of the 12 o'clock Mass, at
ST SAVIOUR'S CHURCH, DOMINICK STREET.
And another APPEAL will be made by the Rev. VINCENT McCARTHY, C.M., In ST. PETER'S CHURCH, PHIBSBOROUGH, At the Evening Devotions.
In May, 1916, circumstances prevented the Annual Appeal being made. Needless to say, this was a great loss to the Orphanage, considering the increased expense of providing for 200 children.
The Sisters very earnestly entreat the kind Benefactors who have so generously helped them in the past to continue their Charity, and enable them to carry on their work.
The Holy Sacrifice of the Mass is offered twice each week for all Benefactors, and they are daily remembered in the prayers of the Sisters and Orphans.

SHIPPING.

CUNARD LINE.
REGULAR MAIL, PASSENGER, AND FREIGHT SERVICES.
LIVERPOOL—NEW YORK.
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BRISTOL—CANADA—NEW YORK.
Connecting with Canadian Northern Railway System.
FOR RATES OF PASSAGE, FREIGHT, DATES OF SAILING, AND PARTICULARS AS TO LOADING BERTHS
Apply
CUNARD LINE.
Queenstown; Belfast; Liverpool; London, 51 Bishopsgate, E.C.; 29-31 Cockspur street, S.W.; 65 Baldwin street, Bristol; Thomas Cook and Son, A. W. Hewett, Vernon Brothers, Dublin; M. Kilkelly, Athlone; M'Nulty, Ballina; Mullaney Brothers, Sligo; C. Keane and Son, Ballymahon; Jas. Geary, Lismore; T. R. Wilson, Sligo; Thos. Miller and Co., Bray.

CITY OF DUBLIN STEAM PACKET COMPANY.
IRELAND AND ENGLAND.
ROYAL MAIL SERVICE.
Via
KINGSTOWN & HOLYHEAD.
Usual Sailings.
Fastest and Best Passenger Route.
FARES: Saloon, Single, 10/-; Return, available for 6 Months, 15/-; 2nd Cabin, Single, 7/-; Return, available for 6 Months, 10/6.
DUBLIN AND LIVERPOOL.
Express Passenger and Goods Service.
Three Times Weekly each way.
FARES: Cabin, Single, 15/6; Return, available for 6 Months, 31/-; Steerage, 5/-; Return, available for 6 Months, 8/-.
DUBLIN AND BELFAST.
Twice Weekly each way.
For full particulars as to Sailings of each Service, etc., apply to the Head Office, 15 Eden quay. Telephone—Traffic 514. Passenger 66 and 470.

(Under Contract with H.M. Government.)
P. & O. and BRITISH INDIA
MAIL AND PASSENGER SERVICES.
EGYPT, INDIA, MAURITIUS, BURMA, STRAITS, CHINA, JAPAN, AUSTRALASIA, EAST AND SOUTH AFRICA, also Mediterranean Ports.
TICKETS INTERCHANGEABLE. All Sailings subject to cancellation or deviation with or without notice.
LOCAL AGENTS: Thomas Cook & Son, 118 Grafton street; A. W. Hewett, 15 D'Olier street, Dublin.

PENINSULAR and ORIENTAL SAILINGS.
Weekly to Gibraltar, Malta, Egypt, Bombay.
Fortnightly: Ceylon, Straits, Far East, and Australia: Occasionally to Calcutta.
Return Tickets ports East of Suez, at a fare and a half.
Australian Tickets interchangeable by Orient Line.
APPLY: P. and O. OFFICES, 122 Leadenhall street, E.C. 3; or 17 Northumberland avenue, W.C. 2, London.

G. & J. BURNS, LTD.
GLASGOW STEAMERS.
No Sailing from North Wall to Glasgow To-morrow (Friday), 4th inst.
71 NORTH WALL, DUBLIN.

BELFAST RESIDENTS
Having any difficulty in securing their copy of The Paper in the forenoon will oblige by communicating with our Branch Office, 108 ROYAL AVENUE, BELFAST. 'Phone 1767.

PUBLIC AMUSEMENTS.

THEATRE ROYAL.
HIPPODROME and WINTER GARDENS.
6.45 ..... TWICE NIGHTLY ..... 9.0.
The Most Baffling Problem of the Present Century,
THE LIVING PIANO,
Supplemented by the Musical Mystery,
HIDDEN VOICES.
HICKEY'S COMEDY CIRCUS.
SUPPORTED BY BRILLIANT STAR COMPANY.

THEATRE ROYAL.
MILITARY CONCERT,
SATURDAY, MAY 12th, 2.30
TO PROVIDE COMFORTS FOR WOUNDED SOLDIERS.
MAGNIFICENT PROGRAMME.
Full particulars will be announced later.
Dress Circle, 4/-; Parterre, 2/6. Now Booking.

TIVOLI 7 o'c. 9 o'c. TIVOLI
TEL.—4125.
OLWYN & BESSIE OWYN, The Two Welsh Girls In Welsh Wit And Song.
The Brunettes. Will Owen. Stowe Bros. Max Sterling. Jim Corlett. Maudie Mack. Winter and Bunny.

FEIS CEOIL, 1917.
MAY 7th to 12th.
MANSION HOUSE.
COMPETITIONS DAILY, 10-10.
Time Tables (price 1d.) from Music Shops, or Hon. Secretary, 37 Molesworth street.

PUBLIC NOTICES.

THE YOKOHAMA SPECIE BANK, LIMITED.
Head Office: YOKOHAMA.
London Office: 7 BISHOPSGATE, E.C.

Capital Subscribed	Yen 48,000,000
Capital Paid Up	Yen 30,000,000
Reserve Fund	Yen 21,300,000

The Seventy-fourth Half-yearly General Meeting of Shareholders was held at the Head Office, Yokohama, on the 10th March, 1917, when the Directors submitted the following statement of the liabilities and assets of the Bank, and the Profit and Loss Account for the Half-year ended 31st December, 1916, which was duly approved:—

BALANCE SHEET.
LIABILITIES.

Capital (paid up)		Y. 30,000,000.00
Reserve Fund		20,800,000.00
Reserve for Doubtful Debts		2,312,072.74
Notes in Circulation		18,050,547.03
Deposits (Current, Fixed, etc.)		274,778,798.77
Bills Payable, Bills Re-discounted, Acceptances, and other Sums due by the Bank		226,351,118.14
Dividends Unclaimed		8,903.77
Balance of Profit and Loss brought forward from last Account		1,437,455.74
Net Profit for the past Half-year		2,582,400.58
	Yen	576,821,296.76

ASSETS.

Cash Account: In Hand .. Y. 30,710,065.68 At Bankers 36,742,680.43		67,452,752.11
Investments in Public Securities		21,530,171.45
Bills Discounted, Loans Advanced, etc.		178,632,839.35
Bills Receivable and other Sums due to the Bank		303,017,424.96
Bullion and Foreign Money		2,264,209.96
Bank's Premises, Properties, Furniture, etc.		3,923,898.43
	Yen	576,821,296.76

PROFIT AND LOSS ACCOUNT.
LIABILITIES.

To Interests, Taxes, Current Expenses, Rebate on Bills Current, Bad and Doubtful Debts, Bonus for Officers and Clerks, etc.	Y.	27,657,512.38
To Reserve Fund		500,000.00
To Dividend: (Yen 6.00 per Old Share for 240,000 Shares); (Yen 1.50 per New Share for 240,000 Shares)		1,800,000.00
To Balance carried forward to next Account		1,719,856.32
	Yen	31,677,368.91

ASSETS.

By Balance brought forward 30th June, 1916	Y.	1,437,455.74
By Amount on Gross Profits for the Half-year ending 31st December, 1916		30,239,913.17
	Yen	31,677,368.91

The following Motion will be put to the Meeting:—
"That this Meeting call upon the Irish Executive and Members of Parliament to move towards the establishment of Irish Secondary Education upon a satisfactory basis; and to consider particularly the question of Teachers' Salaries and Pensions."
The Proposer of the Motion will be R. T. MARTIN, Esq., B.A., Senator Q.U.B., and the Seconder Professor R. M. HENRY, M.A.; and it is expected that Sir SAMUEL DILL, Professors VALENTINE and WILLIAMS, Councillor PATRICK DEMPSEY, J.P., Senator Q.U.B., will be among the Speakers.
Chairman:
J. MILNE BARBOUR, Esq., M.A., D.L.

INTOXICATING LIQUOR (TEMPORARY RESTRICTION) ACT, 1914.
TAKE NOTICE that on Tuesday, the 15th day of May, 1917, at the hour of 11 o'clock in the forenoon, at Green street Courthouse, in the City of Dublin, an application will be made on behalf of the Chief Commissioner of Police for the Police District of Dublin Metropolis to the Right Honourable the Recorder of the City of Dublin, grounded on the recommendation of the said Chief Commissioner, for an Order under the Intoxicating Liquor (Temporary Restriction) Act, 1914, similar to, and on the same terms and conditions as the Order made by the said Recorder on the 3rd day of January, 1917, and that same be made for the period expiring on 15th November, 1917.
Dated the 2nd day of May, 1917.
(Signed) HENRY ARTHUR WYNNE, Chief Crown Solicitor for Ireland.
Dublin Castle.

BELFAST HARBOUR COMMISSIONERS.
Notice is hereby given that on and from the 7th instant all Accounts for Rates on Goods and Tonnage and Quarage Rates on Vessels at this Port will be subject to an addition of twenty per cent.
Copies of the Schedules of the Rates now in force on goods and vessels may be obtained at the Harbour Office.
D. J. OWEN, Secretary.
Harbour Office, Belfast, 2nd May, 1917.

REGISTRATION OF CLUBS.
I, EDWARD N. BARRON, Secretary, hereby give Notice that Schedules of Application for Registration of the WICKLOW GOLF CLUB, and Licence for same, at the Petty Sessions to be held at Wicklow, Wednesday, 9th May.

FOOD FOR STOCK.
FARMERS
SHOULD PROCURE IMMEDIATELY
MANGELS.

DRUMMOND'S PRIZE WINNER YELLOW GLOBE	1/6 per lb.
SELECT YELLOW GLOBE	1/2 per lb.
DRUMMOND'S SPECIAL ORANGE GLOBE	1/3 per lb.
PRIZE GIANT LONG RED	1/2 per lb.
DRUMMOND'S SPECIAL GOLDEN TANKARD	1/6 per lb.

SWEDES.

DRUMMOND'S CHALLENGER	2/- per lb.
DRUMMOND'S EXTRA IMPROVED	1/9 per lb.
DRUMMOND'S STIRLING CASTLE	1/9 per lb.
DRUMMOND'S SPECIAL HARDY GREEN TOP	1/6 per lb.
DRUMMOND'S SPECIAL BRONZE TOP	1/9 per lb.

ORDERS VALUE £2. CARRIAGE PAID.
W. DRUMMOND & SONS, LTD., 57-58 DAWSON STREET, DUBLIN.

FOR BREAKFAST AND SUPPER,
MALTIKO.
THE FAMILY BEVERAGE IN WAR TIME.
ECONOMICAL WHOLESOME, And DELICIOUS.
Wholesale: MOSS & GRAY, ESSEX STREET, DUBLIN.

"THE DOLPHIN,"
ESSEX STREET.
LUNCHEON
From 12.30 Daily.
2/-
SOUP,
FISH,
ENTREE or JOINT,
VEGETABLES,
SWEETS or CHEESE.
(FISH MENU on WEDNESDAYS).

THE BEST WEEK-END PAPER FOR DUBLIN People is the WEEKLY IRISH TIMES. Ladies' Edition on Sale every Saturday morning.

YOU CANNOT
BE TOO
CAREFUL
What piano you buy; so many cheaply-constructed non-lasting instruments are always on the market, that it behoves buyers to purchase only from an old-established, reliable firm. The name of CRAMER is a household word in Ireland, and any instrument purchased from us can be thoroughly relied upon, whether it be the cheapest or the most expensive of our stock.
CRAMER, WOOD & CO.,
4 and 5 WESTMORELAND STREET, DUBLIN.
(4)

J. W. ELVERY & CO., LIMITED.
SPECIAL SPRING SELECTION.
GOLF, TENNIS, CRICKET, Etc.
TRAVELLING REQUISITES.
BOY SCOUT EQUIPMENT STOCKED.
CLEARANCE SALE OF HOCKEY STICKS AND BADMINTON BATS.
ELEPHANT HOUSE,
46 & 47 LR. SACKVILLE ST., 31 NASSAU STREET, 65 DAWSON STREET, } DUBLIN.
Also at CORK and LONDON.

LARGEST SELECTION IN IRELAND.
GOLF JACKETS,
18/6, 21/-, 25/-, 27/6, 35/-
PERFECT CUT AND FINISH.
F. G. COLDWELL,
81 GRAFTON STREET.

By Appointment. By Appointment.
WEST & SON,
JEWELLERS, SILVERSMITHS, AND WATCHMAKERS.
Invite Inspection of their Large and Varied Stock of
IRISH-MANUFACTURED SILVER GOODS,
SUITABLE FOR
PUBLIC PRESENTATIONS OR WEDDING GIFTS.
CUPS, BOWLS,
TEA AND COFFEE SERVICES,
TRAYS, FRUIT DISHES,
POTATO RINGS, etc., etc.
SHOWROOMS:
GRAFTON HOUSE,
102 & 103 GRAFTON ST., DUBLIN.

HIGH WATER AT DUBLIN BAR.

To-day Morning	10. 8	Evening	10.27
To-morrow "	10.44	"	11. 1

SUNRISE AND SUNSET.

To-day.... Rises	5.47	Sets	8.56
To-morrow "	5.45	"	8.58

LIGHTING-UP TIME ..... 9.56 P.M.

ARRANGEMENTS FOR TO-DAY.

Theatre Royal—Hippodrome, 6.45 and 9 p.m.
Gaiety Theatre—"Peter Pan," 8 p.m.
Queen's—"The Bohemian Girl," 6.45 and 9 p.m.
Abbey Theatre—"The Strong Hand" and "Sovereign Love," 8.15 p.m.
Empire Theatre—6.50 and 9 p.m.
Tivoli Theatre—7 and 9 p.m.
Bohemian Picture Theatre—3 to 10.30 p.m.
Princess Cinema, Rathmines—3 to 11 p.m.
Pillar Picture House—2 to 10.30 p.m.
Grafton Picture House—Continuous.
Royal Hibernian Academy—Exhibition Metropolitan School of Art, Kildare Street, 10 a.m. to 6 p.m.
St. Andrew's Babies' Club—Drawingroom Meeting, 26 Fitzwilliam Square, 4 p.m.
Port and Docks Board—Meeting, 1 p.m.
Dublin County Council—Meeting, 3 p.m.

The Irish Times.

THURSDAY, MAY 3, 1917.

The Budget.

The figures which Mr. Bonar Law tossed yesterday from one hand to the other, in introducing the Budget for the third year of war, are immense beyond precedent, but for most of us the scale of events will dwarf their significance. The fact which emerges from them most clearly is that the cost of the war continues to increase. At the end of 1914 the British Government's daily expenditure on the war was estimated at about four millions. Last year it was a little more than six millions. To-day it is about £6,275,000. Mr. McKenna's estimate for last year's total expenditure—the vast sum of 1,825 millions—has been exceeded by more than 370 millions. This steady increase is attributed to two causes—the enlarged output of munitions and loans to our Allies and to our own Dominions. The entry of the United States into the war will relieve us of a great part of the burden of the loans; but no estimate of our new Ally's contribution can yet be made. The other outstanding feature of Mr. Bonar Law's statement is its tribute to the wonderful elasticity of the financial resources of the United Kingdom. At the end of three years of such taxation as would have been unthinkable for Gladstonian finance the British taxpayer still comes up smiling—like one of Sir Conan Doyle's invincible pugilists in the twentieth round. The estimated revenue for last year was £502,275,000, and the actual revenue exceeded it by £71,153,000. Mr. Bonar Law proposes to increase this enormous taxation. During the war the national expenditure has been 4,318 millions, and more than a quarter of this almost incredible sum has been provided out of revenue. We have here a record in the financial history of nations that will probably remain a record. If Germany could have foreseen the British Budget of 1917, there would have been no war.

The Budget will be welcomed with a sigh of relief by most of the trades and industries which have been hitherto the special victims of war taxation. No last straw is added to the burden of the liquor trade. The Chancellor has spared the tea and sugar of the poor. He has created no new taxes, and has imposed additional taxation in only three directions. The amusements tax is increased by a rate which does not affect penny and twopenny tickets, but rises rapidly in the case of dearer tickets, so that the tax on a ten-and-sixpenny theatre stall will now be two shillings. The man who can afford, and is disposed, to pay ten-and-sixpence for an evening's amusement at the present time has no right to grumble. The entertainments tax was a disappointment last year. It was estimated to produce five millions, but produced in fact only three millions. The new tax is expected to bring the revenue from this source up to four-and-a-half millions. The worst feature of the Budget for the man-in-the-street is the addition of 1s. 10d. in the lb. to the tobacco duty. This will mean probably, after the tobacconist has consoled himself with his usual slight increase on his own account, that tobacco will be dearer by 1½d. or, perhaps, 2d. *per* ounce. Tobacco, however, is a luxury—in the strict war definition of that word; and we must put the new impost in our pipes and smoke it with what composure we may. The Budget does not increase the income tax: the Chancellor has decided to draw the greater part of his new revenue from the excess profits tax. This is increased from 60 to 80 *per cent.*, and the increase will be retrospective from the 1st January. It has the advantage of being an indisputably just tax—for nobody is entitled to make monetary gain out of the war—and a highly profitable tax to the Government. Mr. Bonar Law proposes, however, to relieve the operation of the tax from certain hardships and anomalies. The munitions levy is to be merged in the excess profits duty in order to propitiate labour's sense of justice. An increase in the interest allowed on new capital will be granted at the rate of three *per cent.* to public companies and at the rate of four *per cent.* to private firms. In the case of shipping firms, the excess duty has operated to raise freights. Nearly all large ships have now been requisitioned by the Government or are in the Shipping Controller's hands as regards rates of freight; but a clause in the Finance Bill will provide a further safeguard against "profiteering" by ship-owners.

We must hope—fortunately, there is substantial ground for hope—that the Budget which Mr. Bonar Law introduced yesterday is the last Budget of the present war. However bravely we may bear this expenditure, it represents a terrific strain on the national resources and a weighty burden upon posterity. The expenditure for the coming year is estimated at £2,290,381,000 and the revenue from taxation at £638,600,000. The balance of more than sixteen hundred millions must be met by loans. They will be the loans of only one out of three years of war, yet they stand for a very formidable drag on national development for many years after the war will have become a tragic memory. Mr. Law's statement will put two thoughts into the head of every British patriot. One is that our expenditure on the war should be kept at the lowest possible limit by the exercise of the most rigid economy and by the most perfect organisation that the best brains in the country can achieve. It is probable that the whole of our increasing daily expenditure on the war is not inevitable. Some machinery ought to be created, if it is not now in existence, by which this expenditure could be traced through its innumerable channels. At the present time the multiplicity of new and old departments tends to encourage extravagance and overlapping, and to deprive the House of Commons and the taxpayer of information to which they are fully entitled. The other thought is that, having staked so much on this war, which we did not seek, having made such heavy sacrifices of blood and treasure, we must be content with nothing short of absolute and secure victory. Our latest Budget, representing a national effort without parallel in the world's history, is an effective answer to the peace offers which Germany has made or is likely to make in the near future. Hard times are before us, but, at whatever cost, we must destroy once for all the despotism that has challenged humanity to this appalling conflict.

The King's Appeal.

Only upon an occasion of real and urgent need does the King exercise his function of addressing to his people a personal appeal. The Royal Proclamation which we print to-day is addressed, not to the nation as a whole, but to a special privileged class. It sets forth that "abstaining from all unnecessary consumption of grain will furnish the surest and most effectual means of defeating the devices of our enemies, and thereby of bringing the war to a speedy and successful termination." It describes the time as "of grave stress and anxiety." It appeals to "the men and women of our Realm who have means of procuring articles of food other than wheaten corn." Most earnestly the King exhorts and charges them, "as they consider their own immediate interests and feel for the wants of others," especially to practise the greatest economy and frugality in the use of every species of grain. More particularly he exhorts and charges all heads of households to reduce the consumption of bread in their families by at least one-fourth of the quantity consumed in ordinary times; to abstain from the use of flour in pastry; and carefully to restrict, or wherever possible to abandon, its use in all other articles than bread. Persons who keep horses are similarly charged not to feed them on oats or other grain without licence from the Food Controller. The King's Proclamation fittingly opens the food economy campaign which is to be conducted throughout Great Britain through the machinery of the War Savings Committees. That campaign constitutes a final attempt to avoid the necessity for compulsory rationing. No such campaign, unhappily, is to be conducted in Ireland. We have in this country, however, another instrument of peculiar efficacy. The King charges "all ministers of religion in their respective churches and chapels within our United Kingdom of Great Britain and Ireland" to read the Proclamation on four successive Sundays. The Churches in Ireland co-operated loyally with the authorities in promoting the success of the tillage movement. We are sure that with equal loyalty, by promulgating the Proclamation and by other means, they will co-operate in promoting the success of the food economy campaign.

Child Welfare.

We have referred already to the inquiry, promoted by the Carnegie United Kingdom Trustees, into the present state of "maternity and child welfare work." It occurred to the trustees that some part of the benefactions of which they have charge might well be applied to the encouragement of such work. We have now received from the trustees the first two volumes of their report on the subject. Both relate to the conditions in England and Wales. We note that a volume dealing with Ireland is being prepared by Dr. E. Coey Biggar, the Medical Commissioner of the Local Government Board for Ireland. As the briefest summary of the vast quantity of material in the two volumes now published we may quote from the note written by the Medical Officer of the English Local Government Board. "To my mind," writes Sir Arthur Newsholme, "the chief burden of the reports is the immediate need for further national effort to reduce sickness and mortality among child-bearing mothers and the closely related mortality among infants before birth and in the first month after live-birth. This mortality is still excessive"; and he adds that its chief causes are "the lack of skilled medical, nursing, and ancillary domestic assistance; and the fact that such assistance as is obtainable is given under unsatisfactory domiciliary conditions." Dr. E. W. Hope, who edits the first volume, also puts first among the "pressing necessities" the provision of maternity homes, particularly in suitable centres for the benefit of outlying rural populations. Students of social conditions will find in these reports an abundance of information concerning problems relating to the physical welfare of mothers and children in modern conditions.

IRELAND AND THE BUDGET.

THE AMUSEMENTS TAX.

The ambiguous phrasing of the Budget summaries published in the evening newspapers yesterday caused serious doubts amongst managers of theatres, music halls, and picture houses as to the meaning to be attached to the proposal of the Chancellor of the Exchequer, and even the *verbatim* report of the speech did not entirely clear up the matter. A later telegram, however, gives the new scale. Where payment exceeds 3d., but does not exceed 6d., the tax will be 2d. This will remove the serious apprehensions entertained last night by the managers of houses where threepenny tickets may be purchased. The main source of support of many of the picture theatres is the threepenny seats, and this is not to be further interfered with. Sixpenny seats will have to pay a tax of 3d., and a graduated tax will be imposed on the higher-priced seats. In the music halls, also, a large measure of support is derived from the threepenny seats, and the managers expressed the opinion that the patrons of the sixpenny seats would be very reluctant to pay an additional 3d. as tax. They expected, therefore, to suffer a considerable loss in receipts in consequence.

The Theatre Royal and the Gaiety Theatre will be seriously affected by the new graduated scale, but the managers of these establishments were not prepared off-hand to express a decided opinion as to how it will work out. To impose a ninepenny tax on a three-shilling seat will, it is expected, drive many people whose custom it was to pay for a seat in the stalls to purchase a lower-priced ticket, and in this way the total receipts of the theatre will be very sensibly reduced. On the other hand, hopes are entertained that the boxes will still find numerous patrons. As one of the managers pointed out, people are rapidly becoming accustomed to pay more for everything they purchase, and after a time they will become accustomed also to pay more for their amusements.

The proposal to tax complimentary tickets is one which concerns the users more than theatre managers. It is felt that, in consideration of the fact that they obtain an evening's entertainment for nothing, the users of complimentary tickets could not fairly object to paying a tax, and, indeed, the opinion was expressed that it is a good idea to draw upon such a source of revenue, which might have been tapped before now.

THE NEW RATES.

The following are the new rates of payments of duty, as proposed by Mr. Bonar Law:—

Where payment exceeds 3d., but does not exceed 6d.	0s. 2d.
6d., but not over 1s.	0s. 3d.
1s., but not over 2s.	0s. 4d.
2s. to 3s.	0s. 6d.
3s. to 5s.	0s. 9d.
5s. to 7s. 6d.	1s. 0d.
7s. 6d. to 10s. 6d.	2s. 0d.
10s. 6d. to 15s.	3s. 0d.

15s.—1s. for every 5s. or part of 5s.

The new rates are to be imposed on and after July 1st.

THE TOBACCO TAX.

The statement of the Chancellor of the Exchequer that the tax on tobacco would be increased by 1s. 10d. per lb. has caused wholesale dealers some anxiety, but consumers take the added impost with composure. Two years ago the Chancellor raised the duty on tobacco by 1s. 10d. per lb., thus bringing the duty to 5s. 6d. Now the new duty brings the tax to 7s. 4d. per lb. This means that smokers will have to pay 1½d., or possibly 2d., more per oz. for their tobacco. When it is borne in mind that the commercial, or untaxed, value of tobacco ranges from 1s. to 2s. per lb., it will be seen how heavily the "fragrant weed" is laden. The managers of two of the big manufacturers' firms in Dublin are almost in agreement in saying that manufacturers throughout Great Britain and Ireland will be obliged to put on something for themselves to meet increased cost of production. A meeting of manufacturers will be held in London as soon as possible, perhaps to-day, to discuss that matter. One gentleman stated that he feared the increased duty would be even more than 1s. 10d., forgetting for the moment that there will be a Budget next year. Another said he was not prepared to discuss the subject, because "he did not understand where he stood." He had been unable to supply his customers recently to the full extent of their demands, because the public (the consumers) had been buying and storing in anticipation of the Budget, and then again the Customs authorities had restricted the release from bond. Things were, as he put it, "upside down," and would not be righted for a few weeks. There would, no doubt, be reduced consumption, but the inveterate smoker would soon grow accustomed to pay the increased price.

In our advertising columns to-day will be found the provisional prices for tobacco and cigarettes that have been fixed by the Dublin United Tobacconists' Association. The new prices come into operation to-day.

OPINIONS IN ENGLAND.

The following expressions of opinion were obtained in London last night:—

AMUSEMENT TAX.

Mr. John Patti, President of the West End Theatre Managers' Association, said:—While we quite appreciate the fact that it is wartime, and are reluctant to raise any objection, I think the increase, especially upon the 3s. to the 7s. 6d. seats, is bound to have a very serious effect on the theatrical industry. I think the limit was practically reached at the start.

The manager of a West End kinema said:—Having regard to the fact that it is a war tax, I do not think the public will mind paying it.

TOBACCO.

Although the increased tobacco duty is slightly under 1½d. an ounce it is anticipated that the retail price will be increased by at least 2d. per ounce of tobacco, and 1d. per packet of ten cigarettes. On cigars the new duty will mean an increase of from 10s. 6d. per 100 to 14s. Several of the larger London firms, including those affiliated with the Imperial Tobacco Company, sold tobacco and cigarettes at current prices last night, but only in small quantities. On the other hand, many retailers immediately increased their price. The general opinion was that the drop in sales would be only temporary. The Imperial Tobacco Company, at their headquarters at Bristol, declined to make any statement on the changes, but it was gathered in tobacco trading circles, wholesale and retail, in that city, that the tobacco tax was rather less than had been expected.

In the Parliamentary Lobby general appreciation was expressed both of the concessions and the lucidity of Mr. Bonar Law's speech, and also of the manner in which the Chancellor dealt with the tremendous problem of war finance. Sensational proposals were not expected, and in the new taxation enlightened forecast was fairly borne out. The general view appeared to be that, while all features of previous war Budgets were retained, the new taxation on excess profits, tobacco, and entertainments was fully justified, and could be borne without injury. That no larger changes were deemed necessary by the Cabinet in the financial arrangements of the nation in the midst of such a war was considered no small tribute to the strength of our position.

CAPTAIN THE HON. FREDERICK GUEST, M.P.

Captain the Hon. Frederick Guest, M.P., who has been appointed Joint Patronage Secretary to the Treasury, with Lord Edmund Talbot, M.P., was second Junior Whip in Mr. Asquith's Administration when the war broke out. He has been on active service, first on Lord French's staff in France, and afterwards in East Africa.

FISHGUARD AS A PORT OF CALL.

Our London Correspondent telegraphs:—A deputation from Ireland yesterday waited on the Canadian Minister of Marine (Mr. Hazell) in reference to making Fishguard as a terminal port of call for trans-Atlantic steamers, a matter in which Dublin and Fishguard are also interested. The deputation consisted of Mr. Byrne, M.P.; Mr. Field, M.P.; Dr. Sherlock, ex-Lord Mayor of Dublin, and Mr. Worthington, the last-named speaking as to the financial aspect of the question. The Minister could not promise that the thing would be seriously considered during the war. It would involve enormous expenditure. But he would consult his colleagues in Canada, and the matter would not be lost sight of.

LONDON CORRESPONDENCE.

59 FLEET STREET, LONDON,
WEDNESDAY NIGHT.

There was a good House for Mr. Bonar Law's first Budget statement. On the Treasury Bench he was supported by Mr. Austen Chamberlain, while facing him sat Mr. Asquith and Mr. McKenna. Thus all the ex-Chancellors of the Exchequer still surviving were present, with the exception of the Prime Minister, who went to France yesterday. In the Peers' Gallery I noticed Lords Fisher, Reading, MacDonnell, Harcourt, and Blyth, and among the distinguished strangers was Sir Leander Starr Jameson, better known to fame as "Dr. Jim."

As an effort of memory Mr. Bonar Law's speech was a great success. He had only a single sheet of figures in front of him, and carried all the other complicated details of his statement in his head. In other respects I cannot praise it so highly. The Chancellor has not yet realised that in dealing with figures it is necessary to proceed very deliberately if you want your hearers to take them in, and, like Mr. Lloyd George, he too often yields to the temptation of going off into a discussion of not very relevant details before he has given the totals to which they refer. But he has one great merit. He does not adopt the irritating habit of some of his predecessors, who used to delight in withholding the nature of their proposals as long as possible. Mr. Law had barely been on his legs five minutes before he told us that he would have to increase taxation, and a short time afterwards that there would be no new taxes—since the reduced staff of the Inland Revenue is unable to cope with them—but only additions to the old ones.

An increase of the entertainments tax (not applying, however, to penny and half-penny tickets) is estimated to bring in one and a half millions; an increase of the tobacco duty (imposed with sincere regret, for Mr. Law is himself a heavy smoker of cigars) by 1s. 10d. a lb., will produce £5,000,000; and an increase of the excess profits duty from 60 *per cent.* to 80 *per cent.* (which will enable the munitions levy to be merged in it) will raise an additional £20,000,000. He estimates the total revenue at 638 millions, and the total expenditure, assuming that the war continues throughout the year, at 2,290 millions, leaving 1,652 millions to be provided by borrowing. But what is more interesting, he calculates that the revenue on its existing basis will suffice to provide for our requirements in peace time, including such a provision for the service of the war debt as will enable us to pay it off in forty-two years. In so doing he has followed precisely the example set last year by Mr. McKenna, to whom he paid many compliments, and who reciprocated by praising his successor's "ability and lucidity." The ability may be readily admitted.

I hope, by the way, that the tobacconists will not interpret too liberally in their own interests the Chancellor's remark that the increase in the tax has been fixed at a rate which can be easily passed on to their customers. The increase is 1s. 10d. a lb., which should mean 1½d. an oz., and still give them a sufficient margin of profit. But when the last increase was made, and of the same amount, they proceeded with one consent to put on 2d. For tobaccos which used to sell at 5d. an oz. they charged 7d., and now, unless timely protest is made, they will charge 9d., though, if 5d. was a fair price before the war, 8d. would be a fair price to-day.

Generally speaking, the Budget met with approval among members, and the absence of any proposal of new taxes was regarded as a hopeful sign. There was, however, some criticism among representatives of commercial interests upon the raising of the excess profits tax to 80 *per cent.* The view was that this would tend to stop the development of our industries by reducing the stimulus of hoped-for profits to an infinitesimal proportion.

Regarding the recent unfounded rumour of Sir Edward Carson's resignation, it may be recalled that there was an exactly similar rumour a fortnight ago, arising from the fact that the right hon. gentleman had been seen with the Prime Minister at King's Cross Station. They were returning from an Easter visit to the Grand Fleet. Sir Edward is averse from noticing essays of this kind or the attacks that are made on him in some quarters; but I have his authority for saying that, if his opponents think they can intimidate him by the prospect of being driven out of the Government, they are wholly mistaken. To leave the Government would not disturb him in the least. He joined it only with the desire to serve his country. Sir Edward's friends were remarking in this connection that, if the Nationalists desired to get him out of the Government, they would

EAD CONSUMPTION.

LAMATION BY THE KING.

ATIONING OF HORSES.

ing held a Privy Council at Buckingnce yesterday, when His Majesty dis- a number of matters relating to the f the Realm Regulations. The princiess was the signing by the King of ving proclamation enjoining economy e of bread, flour, and grain; and persuaded that abstaining from all essary consumption of grain will h the surest and most effectual means feating the devices of our enemies, thereby of bringing the war to a and successful termination, and out r resolve to leave nothing undone, can contribute to these ends or to elfare of our people in these times ve stress and anxiety, have thought and with the advice of our Privy l, to issue this, our Royal Proclan- most earnestly exhorting and ng all those of our loving subjects, en and women of our realm, who the means of procuring articles of other than wheaten corn as they their own immediate interests and r the wants of others, especially to e the greatest economy and ty in the use of every species of

lo for this purpose, more particushort and charge all heads of house- o reduce consumption of bread in espective families by at least one- of the quantity consumed in ordimes; to abstain from the use of pastry, and, moreover, carefully trict, or, wherever possible, to the use thereof in all other than bread.

also in a like manner exhort and all persons who keep horses to the practice of feeding the same on other grain unless they shall have d from our Food Controller licence horses on oats and other grain, to n only in cases where it is necessary so with a view to maintain the of horses in the national interest. do hereby further charge and comministers of religion in their ve churches and chapels within our Kingdom of Great Britain and Ire- read, or cause to be read, this, our ation, on the Lord's Day, for four ve weeks after the issue thereof.

ur Court at Buckingham Palace, ond day of May, in the year of ur Lord one thousand nine hundred n, and in the seventh year of our

OD SAVE THE KING.

MENT AND THE FLOUR MILLS.

pool correspondent telegraphs:— in leading milling circles in Liver- he Government Order with regard ng over of the larger flour mills e into operation before the 12th full arrangements may not even pplete. Millers have been advised, decrease in flour of 5 per cent. may time be made without the permission d Controller, and no dividends are or other distribution of profits

E SALE OF FLOUR.

prohibiting the sale of more than our at a time by a flour merchant s being rigorously enforced in Mayo. This Order is absolutely d interested, the poor of the ve to substitute bread at all meals o, which was always used hereto-

BARLEY, AND OATS.

ty of Food last night issued the Maize, Barley, and Oats (Restric- 1917. It provides that maize, ats, and their products, may be seed or human and animal food. and arrowroot are restricted to food. The Order comes into force

AID ON FREIBURG.

ICISMS OF THE OVERNMENT.

e of Lords yesterday, shop of CANTERBURY asked possible, without detriment to rest, to make any statement re- option of a policy of reprisal elsewhere in retaliation for the trated by the German Fleet or ace saw he addressed the quespartment, particular department, but ustment, because the question nocent people for the acts of al forces was one of large issue. ing feeling among the civilian this matter. The country had in their generals and naval skill, and inga were determined to support the war with every power they make every possible sacrifice, and it with untainted honour and they must not let history record ave sunk to the lowest depths which their enemies had descended. ave to the Germans the uncivilof an infamous disregard of what and decent in war. Without now anything about the utility or the policy of reprisals, he knows ing of the moral sense of reprisals. The Christian judgment that when they came out of the nd wounded it might be, and with of their best lives, they should clean hands, and without any that they might be ashamed.

HERD said he agreed with the that nothing should be ld affect the honour and chivalry whose records had, in spite of rs and dishonourable actions on during the war, been maintained. and chivalrous nation, and he ould be maintained to war.

OF KEDLESTON, replying for said no objection had been ipscal Bench when the intenernment to pursue a policy of announced. That policy was ed by the War Cabinet, but Imperial War Conference, and rmany was given notice that if declared intention of sinking would send an air squadron to their frontier towns. Two hese were shot down, and the raid on ed. He thought such reprisal deterrent, and was calculated unjustifiable crimes as had their enemy. He ventured was approved by the great that such an attack on ld be made since. He quite with this one incident of re would come out of the war ntained hands.

SHIELD said he felt very keenly and that them was the unthat their cause was just and If they once began to human and atrocious action of prisals, though they might would miss the full victory are striving. Though they ible world they would lose

WINCHESTER thought that such as the use of gas against justified, but he thought the upon innocent people, be had been inflicted on some- and he shared the re- raid, which was intended to ships on hospital ships, and wounded soldiers and undertaken to injure inent and children. He felt he ified in allowing so tremenng a violation of all the laws as attacks on hospital ships ome effort to put a stop to British War Cabinet took or the raid.

ORNE said the great danger we should sink to the level He disagreed with the idea ng when the Germans did it ome by the British, or that should not govern the actions

did not think the Governin their policy of reprisal d to result in the injury of d children.

ations by Lord PARMOOR.

RE BY THE KING.

Investiture at Buckingham His Majesty presented im of three dead heroes, bbs, Lancashire Fusiliers; son Victor Carter, late ent; and Sergeant James ergeant Stubbs was one of comrades for the honour on al gallantry at the terrible A number of other de- erred by His Majesty.

FROM "THE TIMES" OF TO-DAY.

(BY SPECIAL ARRANGEMENT WITH THE PROPRIETORS OF *THE TIMES*.)

THE COUNTRY'S FOOD.

The King's Proclamation exhorting his subjects to food economy, says *The Times*, should help to convince the most sceptical that the position is serious. It is very serious—by far the most serious element in the situation of the nation to-day. Yet there are, doubtless, people who will pay little attention to the King's words or to the new figures of shipping losses which were published last night. These figures are admittedly misleading, but they are grave enough as they stand, and show that we need expect no quick escape from the depredations of the submarine and the blind destructiveness of the mine. As we said yesterday, the facts are really plain for everyone to see. The appeal for voluntary rationing has not succeeded in checking consumption to anything like a sufficient extent. Meanwhile days and weeks have passed, over-consumption has continued, and the only thing that can possibly avert serious deficiency in food supplies is compulsory rationing. If the King's Proclamation convinces the country during the inevitable interval that every day's waste brings real want nearer, it will have done all that anyone has a right to expect it to do. Compulsory rationing must be wholesale and courageous if it is to succeed, and people in this country would far rather know the worst at once than be left to find it out by an exasperating failure of one kind of food after another.

THE BUDGET.

The Government, in our opinion, says *The Times*, have taken the proper course in keeping up the tax revenue, and putting what increased taxation is needed on the right shoulders. There will, no doubt, be criticism from interested parties against the raising of the Excess Profits Tax, and the shipowners will probably have a good deal to say about the rather severe attitude adopted towards them by the Chancellor of the Exchequer. But we regard the duty itself as essentially a fair one, and its increase as entirely justifiable in existing circumstances. Indeed, it might well have been extended in scope, so as to apply to a number of highly profitable occupations at present exempted. A very desirable reform is being introduced at the same time in the abolition of the munitions levy and its amalgamation with the Excess Profits Duty, the latter being made applicable now to all firms equally, whether under Government control or not. This merging of the two forms of excess profits taxation, and also the coming into operation of the new scale of the duty, are made retrospective as from January 1st. In the case of the controlled establishments, which under the munitions levy were only allowed to keep 20 p.c. of any profits they made over the pre-war standard, it is rather interesting to note that they will now really be subject to a tax of 80 p.c. on their excess profits. It was a common delusion—not altogether discouraged by themselves—that this was the rate at which they were taxed before.

STILL MARKING TIME AT SALONIKA.

A fortnight ago, says *The Times*, we expressed the hope that the apparent quiescence of the great Allied force under General Sarrail at Salonika would prove to be apparent only. Since then a determined attack has been made by British troops upon strong Bulgarian positions in the west of Lake Doiran, and various minor encounters have taken place between the French and the Bulgaro-Turco-German enemy in the neighbourhood of Monastir. But nothing has yet occurred to show that General Sarrail is bent upon teaching the Bulgar dupes of Germany the stern and wholesome lesson they need. It is essential that General Sarrail's Army should justify its existence by bringing to bear upon the enemy pressure similar to that exerted by the Allied Armies on the Western front. We decline to believe that the urgent task of beating the Bulgars should be subordinated to the minor business of clearing up the *imbroglio* at Athens.

CALLED TO THE BAR.

Mr. A. G. W. Hamel, Resident Magistrate, Ireland, says *The Times*, was called to the Bar last night by Gray's Inn.

THE BUDGET AT A GLANCE.

Estimated Total Expenditure.....	£2,290,381,000
,, Daily Expenditure.....	£6,275,000
,, Total Revenue	£638,600,000
Balance (to be raised by loan)....	£1,651,781,000

ADDITIONAL TAXATION.

ENTERTAINMENTS.

Penny and twopenny tickets unchanged.
Tax on Complimentary Tickets.
Graduated tax on other tickets

Estimated revenue	£1,500,000

TOBACCO.

Per lb. (additional)	1s. 10d.
Estimated Revenue	£6,000,000

EXCESS PROFITS.

Increased from 60 to 80 per cent. Retrospective as from January 1.

Estimated revenue	£20,000,000

IRISH RACING.

TO STOP NEXT WEEK.

We are officially informed that the Government has granted permission to the Stewards of the Turf Club to hold the meeting at the Curragh arranged for May 8th, 9th, and 10th next, after which all racing in Ireland is to be discontinued. The Kilbeggan meeting fixed for Monday next will not be held.

NEWMARKET'S PROTEST.

A largely attended meeting to protest against the suspension of racing was held at Newmarket last night. The speakers pointed out that the town depended on racing as an industry, which had reached such a high state that buyers throughout the world spared no expense to secure our best bred animals, even our principal enemies, Germany and Austria, having been amongst our largest buyers.

A resolution was unanimously adopted appealing to the Government to reconsider its action, and pointing to the distress that the Order would cause to the inhabitants of Newmarket and district through loss of employment and wages, and asking them to modify the Order so that at least the principal races might be run.

AUSTRALIAN TRANSPORT TORPEDOED.

The Secretary of the Admiralty announces that the homeward-bound troop transport Ballarat, carrying a large number of the Australian Imperial forces, was torpedoed by an enemy submarine and sank on April 25th, about 35 miles from the nearest land. Owing to the magnificent discipline and steadiness displayed by the troops, which were in keeping with the traditions of the British Army, all the troops were enabled to be got into the boats, and they were brought into harbour by our patrol craft, which speedily came on the scene. There were no casualties of any sort.

IRISH WAR HOSPITAL IN FRANCE.

The first contingent of Dublin physicians, surgeons, and specialists for the Irish War Hospital in France—which has been organised by Lieutenant-Colonel William Taylor, President of the Royal College of Surgeons, Ireland—has arranged to leave Dublin. The names of the contingent, with their military titles, are as follow:—

E. Edward H. Taylor, Lieutenant-Colonel; R. C. B. Maunsell, Major; K. L. G. Gunn, Major; F. Chetwode Crawley, Edward Watson, William Boxwell, and Charles E. Boyce—Captains; Alfred Parsons, Lieutenant-Colonel; and Arthur Winter, Major.

SOUTH LONGFORD ELECTION.

The supporters of Mr. P. M'Kenna have now made a complete tour of the South Longford constituency, and they appear to be confident of success, but the Nationalist meeting on next Sunday will indicate on which side the sympathies of the majority of the voters lie. Some of the Nationalist canvassers have visited Unionist voters and urged them to support M'Kenna. It is believed that the Unionists will now vote almost to a man for the party candidate, although at first they were inclined not to vote at all.

WESTERN FIELD OF WAR.

ENEMY RAIDS REPULSED.

FRENCH PROGRESS IN CHAMPAGNE.

German raiding parties were repulsed yesterday by British troops near Fauquissart and north of Arleux, and numerous partial attacks, probably similar to those described in the British reports as raids, were repulsed by the French at various points of the Aisne battle-front. West of Mount Cornillet (in Champagne), on the scene of their latest success, the French have made considerable progress by grenade fighting.

BRITISH OFFICIAL.

GENERAL HEADQUARTERS, FRANCE,
WEDNESDAY, 11.30 A.M.

Our own and the enemy's artillery were active during the night at a number of points along our front between St. Quentin and Lens.

In the neighbourhood of Fauquissart a German raiding party was repulsed. Otherwise there is nothing to report.

8.29 P.M.

An enemy raiding party was driven off with loss early this morning north of Arleux en Gohelle. During the day artillery has been active on both sides north of the Scarpe and in the neighbourhood of Ypres.

Many fights took place in the air again yesterday, and ten German aeroplanes were brought down, one of which fell in our lines. Six other hostile machines were driven down out of control by our aeroplanes, and a seventh was shot down in our lines by gun fire. Four of our machines are missing.

FRENCH OFFICIAL.

Wednesday.—In the region of the Chemin des Dames there was great activity of the artillery on both sides.

On the Cerny-Hurtebise-Craonne front the enemy repeatedly launched against our trenches and small posts partial attacks which were repulsed by our machine gun fire and grenadethrowers.

In Champagne the artillery duel during the night assumed considerable violence in the sector of Mont Cornillet and Monte Haut.

Grenade combats took place in the wood west of Mont Cornillet, in the course of which we made considerable progress.

At Eparges our detachments penetrated at several points into the German line. In Lorraine there was patrol activity near Flirconcel and Ambermesnil. We took some prisoners.

Aviation.—During the night of April 30th-May 1st our bombarding squadrons threw numerous projectiles on several railway stations and military establishments in the Laon-Tergnier-Rethel region. Outbreaks of fire were observed.

Wednesday Night.—The artillery on both sides was active, especially in the region northwest of Rheims, and in Champagne, in the sectors of Moronvillers and Auberive. A well conducted local operation enabled us to gain ground in the woods to the west of Mount Cornillet. The day was quiet everywhere else.

Aviation.—As a reprisal for the bombardment of Chalons and Epernay by German aeroplanes during the night of April 29-30, five of our machines last night flew over the town of Treves, on which they dropped numerous projectiles. All the shells hit the mark. A conflagration of great violence, which spread rapidly, broke out in the centre of the town. During April 30th and May 1st one of our pilots brought down three German aeroplanes. Ten other enemy machines were seriously damaged.

GERMAN OFFICIAL.

Wednesday.—Army Group of Prince Rupprecht.—South of Ypres firing activity increased temporarily. On the battlefield of Arras, English thrusts during the forenoon, west of Lens and near Monchy and Fontaine, failed. From noon onwards the artillery duel again increased, and remained intensive during the night too.

Army Group of the German Crown Prince.—Violent waves of fire before daybreak were followed by powerful French reconnaissances near Cerny and Ors also. The enemy was repulsed. In the afternoon the fighting grew more violent. Nocturnal enterprises by our raiding troops north of the Aisne resulted in the capture of prisoners and machine guns. In clearing a trench "mess" northwest of Sillery heavy losses were inflicted on the enemy, over fifty prisoners being brought in. Renewed French thrusts on the Chemin des Dames ridge were beaten off in a hand-to-hand fight. In the course of the fighting in Champagne on April 30 over 400 prisoners remained in our hands. Statements made by them show that fresh divisions newly brought up were given the task of wresting from us at any price positions on the heights south of Narroy and Moronvillers. This objective of the French command was nowhere attained.

Army Group of Duke Albrecht.—The situation is unchanged.

In the course of air battles the enemy yesterday lost fourteen aeroplanes. Lieutenant Wolff shot down his twenty-eighth and twenty-ninth, and Lieutenant Schaefer his twenty-fourth and twenty-fifth enemy machines.

Wednesday Evening—On the Western fighting fronts there have been firing engagements of varying intensity.

IN MESOPOTAMIA.

TURKS PURSUED TO THE HILLS.

The Secretary of the War Office announces:—

With reference to the *communiqué* issued on April 30th, General Maude wires that our troops attacked the 15th Turkish Army Corps at dawn on April 30th in the strong position which they had been entrenching for some days, on both banks of the Shatt el Adhaim, twenty-five miles south-west of Kifri. The attack took the enemy by surprise. His first two lines, including a fortified village, were rapidly stormed by our troops, who advanced with great dash and swept through the position in irresistible style. A strong Turkish counter-attack lost us the village, but it was speedily regained, and the enemy began a general retreat about midday, covered by strong rearguards.

The Turks continued to retreat during the night of April 30th, and on May 1st were driven back into the Jebel Hamrin hills by our cavalry, who had taken up the pursuit.

Our total captures on April 30th amounted to 359 prisoners, of whom a large proportion, including 21 officers (among them one regimental and two battalion commanders), were unwounded; one Maxim gun, one machine gun, and a large quantity of guns and rifle ammunition. Only part of the battlefield has been cleared. One hundred and eighty-two Turks have been buried.

U.S. TROOPS FOR EUROPE.

A Reuter's Washington telegram of yesterday states:—

The Government is holding itself ready to send an expeditionary force to Europe whenever the Allies deem it wise to divert the necessary ships from transporting food to transporting men.

SITUATION IN GREECE.

Replying to a question by Mr. Dillon in the House of Commons yesterday,

Mr. BONAR LAW agreed that the news from Greece was unsatisfactory and conflicting, but a public discussion in the House on the subject at present would not be in the national interest.

MAY DAY CELEBRATIONS.

A Reuter's Amsterdam telegram says:—

According to the *Berliner Tageblatt*, almost the only workers who ceased work yesterday in Berlin were workmen at one munition factory, where, the journal says, owing to one of the big machines being out of working order, a great part of the work was already paralysed. In a later edition, however, the same journal says that 1,200 employés of the Berlin Co-operative Society, the 125 branches of which mostly supply the working classes, also struck work yesterday.

Reports received at Amsterdam from Vienna stated that May Day passed off quietly throughout Austria-Hungary.

Twenty-two Socialist meetings in Vienna district passed resolutions in favour of a world peace. The proceedings were conducted in an orderly manner.

ALLEGED FALSE IMPRISONMENT.

CIVIL ACTIONS AGAINST MILITARY AUTHORITIES.

We understand that proceedings have been instituted in a civil action by George Nicolls, of 2 University road, Galway, stated to be at present residing temporarily in Draper's lane, Leominster, Herts, England, described as a solicitor, against the Right Hon. Sir Bryan Thomas Mahon, Headquarters, Irish Command, and officer Commanding-in-Chief His Majesty's Forces in Ireland, claiming damages for alleged false imprisonment in connection with the *Sinn Fein* disturbances in Ireland.

The engagement is announced between Capt. Prince Alexander Albert of Battenberg, Grenadier Guards, eldest son of Princess Henry of Battenberg, and Lady Irene Frances Adza Denison, only daughter of the Earl and Countess of Londesborough.

THE NATION'S WAR BUDGET.

MR. BONAR LAW'S STATEMENT.

EXPENDITURE OF SIX AND A QUARTER MILLIONS DAILY.

INCREASED TOBACCO, AMUSEMENT AND EXCESS PROFIT TAXES.

OUR STRONG FINANCIAL POSITION.

Mr. Bonar Law in introducing his Budget in the Commons yesterday spoke of it as a financial statement on a scale never heard of, or dreamed of, in any country in any previous period.

The expenditure during the year exceeded last year's estimate by £372,733,000—a figure almost identical with the excess on the Votes of Credit, which was £373,000,000.

This increased expenditure was largely due to two causes—the increased cost of munitions, and increased advances to our Allies and Dominions. The result of the expenditure on munitions was seen in the position of our Armies in France and on every front. The estimate for loans to our Allies and Dominions had been exceeded by about £100,000,000.

From the beginning of the war the advances to our Allies were £828,000,000, and to the Dominions £142,000,000—a total of £970,000,000.

On the revenue side the yield exceeded the estimate by £71,153,000.

There was a deficit in Customs and Excise of £9,059,000. The deficit extended through nearly all classes, the main exceptions being tea, which produced a surplus of £1,000,000 (almost represented by forestalments), and tobacco, which gave a surplus of £1,500,000.

In Inland Revenue the total increase on the estimate was £66,039,000, the excess profit tax alone yielding an excess of £53,920,000. Income tax exceeded the estimate by £7,930,000, and super-tax by £2,103,000. Stamp duty showed an excess of £878,000.

The total amount of the War Loan, including conversions, was £1,048,612,000.

The National Debt was increased last year by £1,714,000,000. It now stood at £3,854,000,000. From that we were entitled to deduct advances to our Allies and Dominions.

Our total national expenditure during the war was £4,318,000,000. Of this, fully 26 per cent. was provided out of revenue. No other belligerent country could possibly present a figure so satisfactory.

He did not propose to add any new taxes, but he did propose to make additions in the case of three existing taxes—Entertainments, Tobacco, and Excess Profits.

Having explained various concessions in connection with the munitions levy and the shipping, in regard to the excess profits tax, he said that, at the present time, of ships of 1,600 tons and upwards, 90 per cent. had been requisitioned, or had received notice that they would be requisitioned as soon as they could be got home.

Coming to this year's estimates, he said that the total estimated daily expenditure was £6,275,000, as against £6,022,000 incurred last year. Leaving out advances to our Allies, etc., it would be £4,315,000.

At the end of this year the total expenditure would be £2,290,381,000, the total revenue £638,600,000, and the balance to be provided by loan £1,651,781,000.

Mr. BONAR LAW, Chancellor of the Exchequer, was received with cheers when he rose to make his Budget statement. He said—In each succeeding year of the war the Chancellor of the Exchequer has imposed upon him the duty of presenting to the House a financial statement on a scale which has never been heard of or dreamed of in any country in any previous period. These gigantic figures are not a subject of rejoicing, though there is ground for thankfulness that we are able to bear the financial strain which is laid upon us. These figures represent part of the problem, though not the biggest part, which we as a nation have to face for the greatest act of madness, for the greatest crime, which has ever been committed in the history of the world. (Hear, hear.) But looking at it from the point of view of what secured right at the time, and looking back after the experience of nearly three years of war, we, as a nation, can still say in our souls and consciences that it is a crime in which we have no share. (Cheers.) Under these circumstances, this is not an occasion for rhetoric, and I propose to follow, as my predecessor (Mr. McKenna), and to present to the House a plain statement of our financial position as clearly and as briefly as I can. It is a tradition that the Treasury is always able to present fairly accurate estimates of taxation in the future, however small the available *data* may appear to be. But at a time like this, when the expenditure, especially for Army supplies, depends, not on any fixed and constant demand, but on the powers of production in the country, and when that production is influenced, on the one hand by restrictions imposed on account of the war, it was hardly necessary for Mr. McKenna to claim the indulgence which he did, and to ask the House to receive the estimates as, at best, more or less intelligent guesses.

ESTIMATE AND EXPENDITURE.

Now, last year the estimate of expenditure given by my right hon. friend was £1,825,330,000, and the actual expenditure for the year was £2,198,113,000, or an excess of £372,733,000, which is almost identical with the excess on the Votes of Credit, which was about £373,000,000.

CAUSES OF THE INCREASE.

It is hardly necessary for me to explain again that this expenditure is largely due to two causes—the increased cost of munitions and increased advances to our Allies and to our Dominions. I need not justify to the House the expenditure under either of these heads. The result of the increased expenditure on munitions is seen in the position of our Armies in France, and on every front—(cheers)—and as regards the advances, the British Government, from the first, has considered that this was one war, in which the interests of all the Allies are alike, and that it was our duty to the extent of our ability to use our resources, financial or otherwise, in aid of our Allies, in precisely the same way as if they were spent upon ourselves.

With this explanation, I should like to add that the estimate for loans to Allies and Dominions has been exceeded by something like £100,000,000.

It is a satisfaction to me, as I am sure it is to the Committee, to know that as regards the Dominions they have not only had the will, of which there was no doubt, but they have had the power, to supply so much from their own resources that there has been no increasing drain upon the British Exchequer from that source. (Hear, hear.)

ADVANCES TO ALLIES AND DOMINIONS.

The Committee will be interested to know the total amount of these advances. They are figures which represent the obligations to the British Treasury, including, that is, interest and discount, and not an actual amount expended. Last year the total advances to the Allies were £540,000,000, and to the Dominions £94,000,000, making a total of £634,000,000. On this basis, at the beginning of the war the total advances to the Allies are £828,000,000, and to the Dominions £142,000,000, the total being £970,000,000.

THE REVENUE SIDE.

If we turn to the revenue, we find a different picture, and a more satisfactory one. The estimate of revenue was £502,275,000. The actual revenue exceeded that amount by £71,153,000.

DEFICIT IN CUSTOMS AND EXCISE.

In view of the restrictions of all kinds, the Committee will have anticipated—indeed, they will have seen from the figures—that there has been a deficit in the case of Customs and Excise. Taking the two together, that deficit amounted to £9,059,000, and it extends, as might be expected, over almost every branch of those two services. The main exceptions are tea, on which there is a surplus of £1,000,000, which, however, is almost entirely represented by forestalments; and tobacco, in which there is an excess of about £1,500,000.

EXCESS IN INLAND REVENUE.

If we turn to the Inland Revenue, there is a different picture. There the total increase amounts to £66,039,000, and I shall show the House the main sources of that excess.

The total amount of excess profit was £139,920,000, and the excess over the estimate was £53,920,000.

I need not remind the House that a large part of the excess—between thirty and forty million—was due to advances made under discount which was not arranged for at the time the Budget statement was made, and was put later into the finances.

THE YIELD OF INCOME TAX.

Income tax exceeded the estimate by £7,930,000, and super-tax by £2,103,000, making an excess of upwards of ten millions. There has been an excess over the estimate in the case of the stamp duty of £878,000, and over the previous year of £1,114,000. That is interesting, because a large part of the excess is due to stamps in connection with the Stock Exchange transactions, and shows that, in spite of the war, there has been a considerable revival of business in this connection. Another fact will interest the House. The total amount collected by the penny stamp exceeds two millions, a larger sum than at any time previous to the war. That is, of course, largely due to cheques, and shows that the use of cheques as a form of currency has increased during the war.

THE WAR LOAN

With this brief explanation of the revenue and expenditure, I come to the balance. The actual issues were £2,198,113,000. The receipts were £573,438,000, leaving to be raised by loan the sum of £1,624,685,000. I think it will interest the House to have fuller particulars of the War Loan of this year. In the table in the hands of members the amount from the recent War Loan appears less by £157,000,000 than the actual figures, the balance being due to instalments which have not yet fallen due. In giving the figures now, I shall treat it as if these instalments had all been received. The 5 per cent. War Loan, including Treasury Bills, amounted to £966,048,000; the 4½ per cent. Loan, converted, amounted to £82,100,500; Exchequer Bonds, converted, amounted to £282,792,000. The total amount is £1,048,612,000. As this Loan was issued at a discount, this is represented by face value. Stock at £1,103,797,000. I will now give the figures of the 4 per cent. Loan. The applications, including Treasury Bills, were £22,658,000; the 4½ per cent. Exchequer Bonds, converted, were £28,726,000, making a total of £51,384,000. The House will not be sorry to see, as an indication of how the future is regarded, that the tax compounded Loan has not been taken advantage of to any great extent. The total amount converted of the 4½ per cent. Loan is 97½ per cent., leaving only something like £20,000,000 unconverted. Even that amount is larger than I had expected. As regards Exchequer Bonds, the amount of 5 per cent. converted is 61.9 per cent., and of 6 per cent. only 12.9 per cent.

THE FLOATING DEBT.

Looking at the position of what is called the floating debt at the end of last year, I think it must be regarded as satisfactory. The total amount of Treasury Bills outstanding was only £463,705,000; and I would remind the House that, though in this connection Exchequer Bonds are often spoken of as if they were a floating loan, that is in no sense true.

WAR SAVINGS CERTIFICATES.

In the statement which appears on the table, to which I have referred, there is an amount of £72,750,000 of War Savings Certificates. In my judgment, there is nothing connected with the finance of the war so satisfactory as the way in which men of small means have contributed to the expenses of the war through this medium. I am very glad to tell the House that the boom in War Savings Certificates at the time of the War Loan has not spent itself. Some idea of the growth of this form of saving will be found when I say that the total amount contributed from 22nd February, the date on which the scheme started, to the 31st December, was £54,684,000, whereas the total from the 1st January to the end of last month was nearly £46,000,000. I am informed that it is even more satisfactory than this, because subscriptions now consist almost entirely of small individual applications.

THE NATIONAL DEBT.

I will now deal with another aspect of the question, and that is the position of the National Debt.

The National Debt was increased last year by £1,714,000,000. It stands now at a sum of £3,854,000,000. From that, in any estimate of what our position on a peace basis will be, after the war, we are entitled to deduct advances made to our Allies and to the Dominions.

OUR POSITION STATED.

My right hon. friend last year gave, quite correctly, the standard of our position. It was that at the end of each financial year we should be able to show a surplus revenue, not including duties which will come to an end when the war closes, which will provide the amount necessary to carry on the service of the country, including reasonable provision for paying off of the debt which has been incurred. I have had the balance sheet examined from that point of view, and this is the result—

Our total revenue is £573,428,000. If we deduct the excess profits, non-recurring revenue, like interest from the Dominions and Allies—the amount is £157,000,000, roughly—it leaves a total revenue of £416,108,000.

The pre-war expenditure was approximately £173,000,000. If you make additions—they will not be less—for pensions and education of £30,000,000; if you take the debt charge at the rate of interest of 5½ per cent., which would pay it off in forty-two to forty-three years, the amount is £153,700,000. On this basis, at the end of last year there was a balance in our favour of upwards of £59,000,000.

MEETING THE EXPENDITURE.

There is another point of view which, to my mind, is equally important, and that is the extent to which this gigantic expenditure is being met out of taxation, and not from borrowed money.

The result of that, for last year, is as follows—Our total national expenditure during the war is £4,318,000,000. Of this, £1,137,000,000, or fully 26 per cent., was provided out of revenue, and I need not remind the House there is no belligerent country which, by any possibility, could present a figure so satisfactory. (Cheers.)

INTEREST ON BORROWED MONEY.

I think it will, perhaps, interest the House to give you the average rate of interest which we have paid on money borrowed. That is approximately 4¼ per cent. That suggests to me a subject to which, since I went to the Exchequer, I have given a great deal of thought, and in regard to which there is a great difference of opinion—that is, as to what the rate of money at home ought to be. There is one school of thought which desires money to be at the lowest possible level. There is another which thinks this low level is bad. If anyone is inclined to compare the rate of interest we have to pay with the rate in Germany, they have to bear in mind that the exchanges there have been given up, and that they have only home conditions to consider. If we had been in that condition, I do not doubt we could have got the money 1 or 1½ per cent. cheaper than we actually had to pay for it.

NEW TAXATION.

I now come to the new taxation which I think it necessary to impose. On the one hand, the burden of taxation already is extremely heavy, and, however necessary it may be, no one can doubt that, in whatever form that taxation is raised, it diminishes the capital available at the end of the war, and to that extent is a handicap upon trade after the war. On the other hand, it is equally true that an immense National Debt after the war will be a burden upon our trade and industry. We have, therefore, to decide between the two.

The Committee will be surprised, and many members will be disappointed, when I tell them I do not propose to add any new taxes whatever, and that I only propose to make additions in the case of three existing taxes.

I recognise as fully as anyone that at a time like this the ordinary rule which should guide a Chancellor of the Exchequer—that taxation should be for the sake of revenue, and for that alone—does not apply. At a time when we are desirous of cutting down unnecessary expenditure in every direction, it is right, if it can be done effectively, that the Exchequer should be used for that purpose also. From that point of view I have considered very carefully a large number of proposals, but in every case I have rejected them, for two reasons. The first, and least important, is that each of them, when you went into detail, suggested to me that the amount of gain in cutting down unnecessary expenditure, in proportion to the trouble of collection, and to the disturbance which it would create, made it not worth while to go on with them. But there was a much stronger reason. The staff at the disposal of the Treasury is not sufficient to enable us to cope with the new taxation. When I tell the House that from the Board of Inland Revenue alone, upwards of 3,000 men have gone to join the fighting forces, and remind the Committee of the immense increases during the war in the labour involved, and, further, call attention to the fact that my advisers are of opinion that to attempt to use the existing staff for new duties which would not give a large revenue, and might produce results which are problematical, would be impossible, they will see that this would simply mean that we should lose a larger amount of revenue in the collection of the big taxes than we should gain by a change in this direction.

THE AMUSEMENT TAX.

The first new tax is comparatively a small item, that is the entertainment tax. That duty was put on by my predecessor, who estimated that we should get, in a full year, something like £5,000,000 from it. The revenue last year was about £3,000,000. I think this form of taxation can contribute a little more revenue, without disadvantage, to the State. I recognise the value of amusements to the public at the present time. I agree entirely with what was said by the Director of National Service on the subject. No nation will show its best strength if it is always brooding over something which it cannot forget. There must be some means by which it can forget. That is shown by what is being done by the War Office in providing recreation for our soldiers, both at home and at the front. I do not much believe in a man, however responsible his position, who never leaves his work. I have no Puritanical feeling in regard to the theatre, and the addition I propose to this tax is not a very heavy one. The total revenue I anticipate is an additional one and a half millions.

I do not think it right to raise the scale of the duties placed on the penny and twopenny charges for admission, which is now a halfpenny. The second addition is that the free complimentary tickets will bear taxation the same as the others.

That is only fair, because the object of this tax is not to get money out of the theatrical entertainers. It is the public who pay, and anyone who gets a ticket for nothing is in a very good position to pay. (Laughter.)

INCREASED TOBACCO DUTY.

The next tax to which I propose to make an addition is the tobacco duty. It is a curious thing, although I am sure there has been no leakage in the Treasury, that the Press has defined, in advance, exactly the additional taxation I propose. There is good ground for this additional tax. It is justified by the simplest method of reasoning, namely, that it is a revenue producing tax. Last year, in spite of a heavy additional duty, and of the fact that a large proportion of our countrymen were where they get their tobacco without paying duty, there was no falling off in the consumption. Tobacco is, I suppose, a luxury. (Cries of "Oh," and hear, hear.) There are few luxuries which I would not do without.

For that reason, also, we are entitled to put an additional duty on it, and I propose to make the same addition as was made last year—1s. 10d. in the pound.

I have been in consultation with those acquainted with the trade, and I am satisfied that this figure, better than any other, will enable the burden to be placed on the consumer, without the middleman getting more than his part of the additional cost. This additional burden is estimated to bring to the Treasury £6,000,000 in the current year. It may interest the House to know what are the ways in which tobacco is smoked. Seventy per cent. is smoked in a form of which the House has never been able to see the advantage, namely, cigarettes. (Laughter.)

20 PER CENT. INCREASE IN EXCESS PROFITS DUTY.

Now I come to the source of taxation from which I expect the largest amount of revenue. I propose to make the excess profits duty 80 per cent. instead of 60 per cent. (Cheers.)

Some members of the House cheer that announcement; but I must frankly say that it the need had not made a large addition to our revenue necessary I should have been very glad to leave the tax where it was left by my predecessor. (Hear, hear.) No one, however, can for a moment consider that it is unfair to take so large a proportion of the profits which are due to the war, and which arise out of the war. But, of course, there are many cases, though not by any means a large proportion of the whole, in my opinion, where the profits are not due to the war. Even there, when we consider what privation, from the point of view of income, as well as in other directions, the great bulk of the population is undergoing, I cannot, myself, consider it unfair, or that anyone is badly used, if he gets a larger income during the war than he got before it. But that is not the only point of view from which we have to regard it. We have to consider the effect on our national interests, and especially on our trade position after the war. (Hear, hear.) I received a number of deputations from those who were against an increase in this tax. I heard all their arguments, I recognised the force of most of them, and I think I understand them completely. It is not so simple as merely saying you are going to take 20 per cent. This has, by implication, a means a large increase of expenditure of working capital, and on account of that large increase many of the firms are not able to pay this duty, except by borrowing money. But the additional revenue is necessary, and I have come deliberately to the conclusion—and I think the House will agree with me—that there is no other form of taxation which, on the whole, will be fairer or less detrimental to the national interest. One of the things which we would all wish to avoid, if it were possible, would be to make a tax retrospective. Nobody would do it if he could help it.

I propose that this new rate of duty should begin on the 1st of January this year. That seems to me, and, I think, it seemed to the representatives of the firms which are chiefly affected, to be perfectly fair.

The Prime Minister, as a matter of fact, intimated in this House, a few days before that date, that the Government would raise this duty; so that warning has been given of it.

THE MUNITIONS LEVY.

From the 1st of January the munitions levy is merged in the excess profits duty—(hear, hear)—and it will all be collected by the Board of Inland Revenue. That was one of the considerations which made it so difficult to get the Revenue Department to look at a new tax—the additional work which would be thrown on the existing staff. The munitions levy was first imposed, and rightly and necessarily imposed, not for revenue, but mainly for this reason, which it was just as strong—indeed, if absent, Rouble, March Stakes—Miss Slyboots.

(FROM THE SPORTING LIFE OF TO-DAY.)

Brinkley Welter Handicap—Ceydrome.
Ely Plate—Lord Allan.
Lillieport Plate—Planet.
Peel Handicap (L)—Crevasse.
Peel Handicap (IL)—Beaufort.
Newmarket T.Y.O. Plate—Polyphonic
Long Course Selling Plate—Treddle.
Thursday Stakes—Senechal.
March Stakes—Verdun.

LIMERICK MEETING.

(FROM THE SPORTSMAN OF TO-DAY.)

Garryowen Plate—King's Year.
May Plate—Stokebridge.
Thomond Plate—Bachelor's Gift.
Maiden Plate—Henriette or Spoil Five.
Welter Plate—Parkinson's selected.
Munster Plate—Treaty Stone.

(FROM THE SPORTING LIFE OF TO-DAY.)

Garryowen Plate—Single Stick.
May Plate—Mona Gough.
Thomond Plate—Bachelor's Gift.
Maiden Plate—Spoil Five.
Welter Plate—The Knocks.
Munster Plate—Llangollen.

BRITISH STEAMER SUNK

BY TORPEDO FROM THE AIR.

ENEMY SEAPLANE BROUGHT DOWN.

The Secretary of the Admiralty made the following announcement last night:—

The British steamer Gena was sunk yesterday, May 1st, by a torpedo discharged from a German seaplane off Aldeburgh. All hands were saved.

Another seaplane concerned in this attack was brought down by gunfire from the steamship Gena. The crew were made prisoners.

BERLIN REPORT.

The following *communiqué* was iss

THE NATION'S WAR BUDGET

(CONTINUED FROM COLUMN 5, PAGE 5.)

great increase on that figure. I propose to allow an additional three per cent. for new money put in during the war. And I am making another concession—an allowance of one per cent. to private firms as against public companies.

I have examined this as carefully as I can, and I do not think that the allowance is quite sufficient, and I propose to make the allowance one per cent. additional. That is to say, four per cent. more will be given to private firms and three per cent. to public companies.

That will apply to all periods to which the 80 per cent. tax applies. In order to get rid of some of the most obvious hardships of this tax, a Board of Referees was set up, which has allowed a higher rate of interest on money of this kind. I propose that this additional 5 per cent. should be handed over in every case where the referees have allowed a higher rate than the six per cent. Of course, that is only to apply to accounting periods where the increased rate of taxation also applies. There will be some other slight modifications introduced in the Finance Bill. Some of them remedy small grievances or inequalities, but none of them, I am glad to say, will cost the Exchequer very much money.

SHIPPING AND THE EXCESS PROFITS TAX.

In connection with the excess profits tax there is one particular branch of industry on which I must say something, and that is the shipping trade. Public opinion, and the opinion of this House, which I share, is that there is no trade probably which has made such big profits during the war, or in which such profits have been so directly due to the war. (Hear, hear.) For that reason, this trade is being treated now in a special way. It is easy to be wise after the event, and in my opinion we delayed too long in taking over control of the shipping. (Hear, hear.) But I am not going to blame anyone else in connection with this matter, and I was myself a member of the Government, and, more than that, as the leader of one of the parties in the Coalition, I had as much right as anyone to press my own view; and, though I think we made a mistake, I say, frankly, that I do not suggest that anyone was more responsible for it than I am myself. (Cheers.) I do not think that the excess profits duty fairly met that situation. I have many shipowners among my acquaintances, and I have said—none of them agreed with me—(laughter)—and I still hold the view—that merely putting on an excess profits duty when there was something like a monopoly would almost unconsciously have this effect—that rates would be raised in order to increase profits in consequence of the tax. I think that must have happened—to some extent, as all events. Shipowners have had a very good time. But there is no industry which will be more important to this country after the war than shipping, and the last thing this House or our Government should do would be to deal with a question of that kind on the ground of prejudice. It is quite true that they have had excessive profits, precisely in the same way as other business men have had and nothing would be more futile or unfair than to accuse them of any special lack of patriotism, or any special degree of wickedness in taking advantage of the situation as it was presented. I have always thought it necessary to deal with this trade in a special way. The method by which we are dealing with it, in bringing it under control, and in regulating its profits, is by to a large extent requisitioning.

REQUISITIONING OF SHIPS.

At the present time, of all ships of 1,600 tons and upwards, over 90 per cent. are either requisitioned, or have notice that they are going to be requisitioned as soon as they can be got home.

It is true that at one stage the requisitioning at Blue Book rates left still a large margin of profit. But the additional cost, in other directions, of running ships, especially additional insurance, has made that no longer true. I have examined the accounts of something like 100 of typical ships, and in not one of those cases was it possible for the ship, under the requisitioning terms, to make anything like a pre-war rate of profit. Many of them show a loss. It is impossible under requisitioning to make even a pre-war scale of profit. The Shipping Controller has controlled the rates of freight, and by that means also the shipping profits, as well as the use of ships under the control of the Government. It is not by the Excess Profits Duty we propose to deal with shipping, but by the method I have described. There is a class of ships which it is impossible to requisition—that is the small coaster steamer, of under 500 tons. Of this class of steamer there are between 4,000 and 5,000, and the nation depends upon their being used to the utmost. I am advised that it would be absolutely impossible for any Government Department, by any means, to attempt to run that class of steamer. They must be run by their present owners. There were two other methods open to me in dealing with this question. One was to fix a definite scale of profit, beyond which they should not be allowed to go without reference to the Excess Profit Duty. That was the method I intended to adopt. But I have had to abandon it, for a reason which seems to me conclusive. In the case of these small steamers which you cannot requisition, you would take away all incentive after they had once made the scale of profit. There is the further consideration, that in the case of many of these small steamers the master is the owner, and, therefore, you would be expecting him not only to run his ship for nothing, but also to run it at the risk of his life. Taking all that into account, I came to the conclusion that we could not adopt that method. Under the Excess Profits Duty, if a profit was made last year, and a loss this year, there is provision that this year's loss, up to the former the pre-war standard, and up to the amount paid in duty previously, would be made good. That is a perfectly fair arrangement.

THE EFFECT ON SHIPOWNERS.

But look at the effect on the shipowners. They have paid such a large amount of taxation in the past that, if that provision was allowed to continue, it would mean that, in spite of the restrictions we have imposed, every shipowner would get back, at the expense of duties he has already paid, the whole of the pre-war standard. I know the feeling of prejudice against shipowners. I believe they are as patriotic as other people. But the fact remains that they get unduly large profits, and I do not think it would be right that they should make good, up to the pre-war standard, out of taxes they had previously paid, the losses which they may be subjected to this year. I propose, therefore, to insert in the Finance Act a provision that, in the case of shipowners, this Excess Profits Tax shall not apply, and they shall not be entitled to get back, out of previous taxation, the amount necessary to bring the present year's profits up to the pre-war standard. These are all the new taxes.

AN HON. MEMBER—What is the estimate?

Mr. BONAR LAW—The estimate of the extra revenue from Excess Profits Duty next year is £20,000,000.

THIS YEAR'S ESTIMATES.

This brings me to the Estimates for the coming year.

The total expenditure is estimated at £2,290,381,000.

First, there is a debt charge, of which 41½ millions represents the interest on debt. At the beginning of this year the debt charge will be £211,500,000.

The estimate of the Vote of Credit is £1,975,000,000, of which that for war service amounts to £1,438,500,000. Miscellaneous war expenditure on the Vote of Credit amounts to £136,500,000, bringing the expenditure by us out of the Vote of Credit to £1,575,000,000.

ADVANCES TO ALLIES AND DOMINIONS.

When we came to form an estimate of the amount of advances to our Allies and Dominions, the Committee will understand how difficult it was to arrive at any figure. The entrance of the United States into the war—(cheers)—has altered the financial situation. We know that to the extent of their ability the Government of the United States will help us in bearing the financial burdens of our Allies. To what extent we can count upon this we cannot at present say. I have put in the Estimate the figure of £400,000,000, which is £150,000,000 less than the amount expended last year. I hope this amount will not be required. It makes the total under the Vote of Credit £1,975,000,000.

DAILY EXPENDITURE.

On this estimate, the total rate of expenditure per day is £6,275,000, as against an actual amount incurred last year of £6,022,000.

Taking the items on the Vote of Credit which are to be applied to our expenditure, and leaving out advances to our Dominions and Allies, the expenditure is £1,575,000,000, and the rate per day becomes £4,315,000.

TOTAL ESTIMATED REVENUE.

If we turn to the revenue, this is the result:—

The Total estimated revenue is £638,600,000.

Of this the tax revenue is £569,700,000.

The Customs and Excise, in spite of the additional taxation to which I have referred, show a diminution as compared with last year.

The Income Tax, including the Super-tax, is estimated to show an excess of £18,967,000.

The Excess Profits will show an additional £60,000,000, and in the Non-tax Revenue there is a diminution in every branch. It is not necessary to explain why that has occurred.

MISCELLANEOUS REVENUE.

There is only one item in which there is an increase, and that is Miscellaneous Revenue. That increase is accounted for, and more than accounted for, by the loan so generously granted by the Government of India. They have undertaken responsibility for a loan of £100,000,000. I do not know precisely how much they will be able to raise, but we expect that the India Budget will produce £10,000,000. If you add the interest they will become responsible for on the £90,000,000, that will give a total of £13,000,000, which is more than the increase on the Miscellaneous Estimate. I have not gone into the details. Hon. members will have them in their hands in the morning.

THE BALANCE SHEET.

I shall now come to the balance sheet.

At the end of this year the total expenditure will be £2,290,381,000.

The total revenue will be £638,600,000, making the balance to be provided by loan £1,651,781,000.

A LAST WORD.

And this is the last word I shall address to the Committee. I wish the House to consider what our position will be at the end of this year, on a peace basis. As regards the contribution out of revenue, the figures which I have given show that it has not fallen off. We still have considerably more than a quarter of the whole expenditure provided for out of revenue. If we make a calculation precisely on the same basis as for the end of last year, when there was a very large balance, the result of that is that we shall have a balance in our favour of only £2,000,000. But I am glad to say that that is a result much more favourable than I anticipated when I began to prepare the Budget. It is a result which I think the House has every reason to be satisfied with. It gives a small margin. But I leave out of account in that margin any expansion of revenue which is certain to come from Customs and Excise after the war. And there is another item which is not available this year, but which will become available, and that is income tax, which has been deferred in connection with the War Loan, by not deducting it at the source. In addition to that, there will be large arrears of excess profits to be collected. The Committee will remember that income tax is not charged on excess profits, and if by good fortune we have anything like the same amount of profit after the war there would be an income tax available which, if we put it at 5s. in the £, would be equal to £50,000,000. (A laugh.) I have kept my word, and have tried to confine myself entirely to a plain statement of the financial position, and I am satisfied that the result which I have given to the House justifies me in the statement which I made in my first speech as Chancellor of the Exchequer—that though we could not go on indefinitely on this scale of expenditure, yet it is certain that it will not be want of money which will prevent our victory, and that we shall be able to go on, from this point of view, stronger than our enemies. (Cheers.)

MR. M'KENNA.

Mr. McKENNA said that the speech of the right hon. gentleman would be memorable, not only for the magnitude of the figures, but for the ability and lucidity of the statement. He congratulated his right hon. friend warmly. If the statement disclosed on the one hand the prospect of enormous expenditure, the reasons us, on the other hand, by an account of our gigantic resources, and of the courage and spirit with which our people had shown themselves ready to meet the financial strain. In one respect the right hon. gentleman was happier than his predecessors at the Treasury. For two-and-a-half years various schemes had to be adopted to maintain the rate of exchange with America at a constant figure. Now the Chancellor was relieved from all further anxiety in that respect. The immense resources of the United States, under the wise guidance of President Wilson, were now being used directly in the service of the war. In no field were the benefits of American co-operation so certain and immediate as in the field of finance. The question of the exchange was no longer one of predominant importance. It was open to the Chancellor of the Exchequer to devote his attention to the simple problems of internal finance, without being troubled by external anxieties. He thought that the Chancellor had taken a conservative view of his future revenue and liabilities, and his anticipated balance of £2,000,000 was favourable to the prospective taxpayer. If account was taken of the income tax, which would be levied upon the interest upon the increased borrowings, and the tax upon the excess profits, and the revival upon the revenue from Customs and Excise after the war, it seemed to him that there was a probability of the estimated deficit of £2,000,000 being largely exceeded. On the other hand, if the onward trend of prices continued, it was probable that the daily expenditure on the war, which the Chancellor estimated at 6½ millions, would be increased.

POSSIBLE LIMITATION OF PRICES.

It might be possible by agreement to bring about a limitation of prices for the commodities required by the Allies. We ourselves had limited the prices of our exports to our Allies, and he believed that as the United States Government had shown such an earnest desire to help the Allies in every respect, a proposal of that kind he suggested would not be ill received by them. Assuming that the Chancellor's estimates of revenue and expenditure could be realised, he did not think we had any occasion to be alarmed about the future. With regard to the excess profits duty, he hoped the amounts which had been collected under the Munitions Levy would be stated, because he believed the amount collected from the controlled firms had been negligible. Practically the whole of the revenue from the excess profits tax had been gathered from firms other than controlled establishments, and all the pre-war profits had so far contributed almost nothing to this gigantic revenue. Taxation ought to be simple and certain. He found a wonderful willingness on the part of the people to pay taxation which they understood and which they believed to be fair. There was no limit. He was glad that the munitions levy was going to be absorbed in the far simpler tax—the excess profits duty. He was sure, however, sure whether the Chancellor of the Exchequer would find it was an advantage to the revenue to increase it from 60 to 80 per cent. No one could form a judgment upon that. He (Mr. McKenna) had thought 80 per cent. was the limit, and he wondered whether the Chancellor had not gone beyond breaking point in putting it at 80 per cent. In whatever proposals the Chancellor put forward to meet the emergency of the State, he might rely that he would have nothing but warm-hearted support in his endeavours to finance the war. He knew Mr. Bonar Law's difficulties, and he could assure him that throughout the course of the bill his task would not be rendered more difficult by any cavilling or captious criticism on his part, and he could say that also on behalf of his friends. They would give the Government the fullest support in their financial endeavours to carry the war to a successful end. (Cheers.)

MR. S. ROBERTS.

Mr. S. ROBERTS congratulated the Chancellor on not raising the income tax. The question was whether a larger portion of revenue ought not to be produced by import duties.

Mr. M'CALLUM raised the question of the taxation of dwelling-house property, and urged that owners should have extended relief in regard to maintenances and repairs.

General PAGE CROFT drew attention to the income tax paid by the overseas citizens of the Empire. He said that double income tax, and sometimes treble income tax, was being borne by people from the Dominions resident in this country, and who had property in other parts of the Empire. He hoped the Chancellor would do something to mitigate what was undoubtedly an intolerable hardship at the earliest moment. In some cases the tax was as high as 17s. in the £ owing to the hurry of taxation.

Sir J. WALTON considered that the excess profits tax should be applied to everyone whose income had increased during the war.

Mr. CLYNES urged that the increased establishments and tobacco taxes would bear hardly upon the poorer working classes.

Mr. D. MASON, Colonel YATE, and Mr. Theodore Taylor having spoken,

MR. BALDWIN.

Mr. BALDWIN gave an assurance that controlled firms, so far as the question of depreciation was concerned, would be as generously dealt with under the Board of Inland Revenue as they had been under the Ministry of Munitions. With regard to the question of the double income tax, the Imperial Conference had come to the unanimous conclusion that it was quite impossible during the war to arrive at any solution that would be fair to the taxation authorities both of this country and the overseas dominions. They recognised the hardship under which certain individuals were suffering, and must suffer during the war, but they resolved that the matter should be taken in hand immediately after the conclusion of the war, and that an amendment of the law should then be made to remedy the present unsatisfactory position. Although it was impossible to go beyond what was done last year with regard to the double income tax, the Finance Bill would provide that where an excess profits duty was chargeable both in the United Kingdom and in the Dominions the Imperial Government should be empowered to enter into an arrangement with the Dominion Government, under which the higher of the two duties would be collected and apportioned between the two Exchequers. He mentioned that the complete figure of the 5 per cent. War Loan was £2,069,845,000. In regard to liquor licences, he said the Government proposed, in view of the restrictions that had been put on the sale and delivery of liquor in this country, to make such a reduction in the amount of the licence duty payable as would be equivalent to the trade that would be sacrificed partly by the restricted areas of trading and partly by the reduced amount of liquor which would be for sale. It was proposed in respect of new restrictions that an allowance of three-fourths of the licence duty would be given, and it would run for the same period that the restrictions were in force. The relief from death duties already given to officers and men in the Army and Navy would be extended to officers and men in the merchant service and fishing fleet, and the income tax allowance now given in respect of children under 16 would be extended to adopted children.

The Budget resolutions were agreed to.

The Lords' amendments to the War Pensions Bill were agreed to.

The House rose at 8.20.

ROLL OF HONOUR

Last night's casualty lists show the following losses:—Officers—Dead, 48; wounded or missing, 142. Rank and File—Dead, 725; wounded or missing, 1,264.

Naval Lists:—Killed—Officers, 8; ratings, 124. Missing, now reported killed—Ratings, 2. Died of wounds—Officers, 2; ratings, 8. Drowned—Officers, 1; ratings, 4. Wounded—Officers, 12; ratings, 142. Missing—Officers, 5; ratings, 3. Total—Officers, 28; ratings, 283. Previously otherwise reported, prisoners—Ratings, 15.

Among the Army officers reported wounded are Brigadier-General D. E. Cayley and Major the Hon. B. J. Russell, D.S.O., R.F.A., youngest son of the late Lord Russell of Killowen.

The following casualties are reported under various dates:—

OFFICERS KILLED.

ALLAN, Lt. H. D., A. and S. Highlanders.
ALLENDER, Sec. Lt. J. H., London Regiment.
BENNETT, Sec. Lt. W. F., Liverpool Regiment.
BOYLE, Sec. Lt. C. C., East Yorks. Regiment.
BROWN, Sec. Lt. J. F., Gloucestershire Regiment.
CRUIKSHANK, Sec. Lt. R. A., Monmouthshire Regt.
EASTON, Capt. C., M.C., East Yorks. Regiment.
GILBERT, Lt. B. T. C., Leicestershire Regiment.
GOODWIN, Sec. Lt. H. J., R.G.A.
JEPHSON, Sec. Lt. H., South Staffs. Regiment.
LAST, Sec. Lt. B. H., Middlesex Regiment.
MURRAY, Lt. A. B., A. and S. Highlanders.
NICHOLS, Lt. A. B., Essex Regt. (att. T.M.B.).
O'SULLIVAN, Lt. H. A., Royal Garrison Artillery.
OUGHTRED, Sec. Lt. H., East Yorks. Regiment.
PRIDE, Capt. H., Middlesex Regt. (att. Border Regt.).
PILLING, Sec. Lt. E., Royal Horse Artillery.
SANDERSON, Capt. H., Royal Field Artillery.
SAULEZ, Major A. F., Royal Field Artillery.
SCOTT, Lt.-Col. J. W., D.S.O., Yeo. (att. Somerset L.I.)
SHAKERLEY, Sec. Lt. A. C., Royal Field Artillery.
SPIERS, Sec. Lt. R. P., A. and S. Highlanders.
SQUIRE, Capt. B. B., Royal Horse Artillery.
TAYLOR, Capt. A., Royal Scots.
TREVITHICK, Sec. Lt. R. P., Royal Field Artillery.
TYSON, Capt. A. B., A. and S. Highlanders.
WHITCHER, Sec. Lt. C. R., Leicestershire Regiment.
WHITE, Sec. Lt. J. R., Lincolnshire Regiment.
WILSON, Sec. Lt. A. A., A. and S. Highlanders.
WOOLLACOTT, Sec. Lt. C. D., R.F.A.

DIED OF WOUNDS.

BELL-BATHURST, Major B. W. B., R.H.A.
BRUNSDON, Sec. Lt. H. G., Royal Scots.
DOUGLSON-MAIN, Lt. C. H., Durham L.I.
OLIVER, Capt. A. D., Manchester R. (att. Lond. R.).
RIGBY, Sec. Lt. D. A., Cameronians.
WILTSHIRE, Major F., Royal Field Artillery.

Previously reported wounded, now reported died of wounds:—
GRAY, Sec. Lt. C. S., Wiltshire Regiment.

WOUNDED.

AITKEN, Sec. Lt. R. W., East Yorks. Regiment.
ALLAN, Sec. Lt. R. C., A. and S. Highlanders.
ANDERSON, Lt. R. C. B., A. and S. Highlanders.
ANDERSON, Sec. Lt. T., Seaforth Highlanders.
ARCHER-HOUSE, Lt.-Col. W., Sherwood Foresters.
ARMITAGE, Sec. Lt. V. H., Sherwood Foresters.
ARNOLD, Sec. Lt. G. B., Esser R. (att. T.M.B.).
ARNOLD, Sec. Lt. R. G., Royal Field Artillery.
ARMOUR, Sec. Lt. R. J., Lancashire Fusiliers.
BARKER, Lt.-Col. W. A. J., D.S.O., S Staffs. Regt.
BATHAM, Sec. Lt. C. A., Lancashire Fusiliers
BEARDS, Sec. Lt. R., London R. (att. R.F.).
BEAVER, Sec. Lt. M., Royal Field Artillery.
BEDFORD, Lt. A., Sherwood Foresters.
BLEST, Sec. Lt. F., A. and S. Highlanders.
BLETSOE, Sec. Lt. H., Royal Field Artillery.
BLOMFIELD, Sec. Lt. H., Border Regiment.
BROGDEN, Sec. Lt. C. E., Durham L.I.
BROWN, Sec. Lt. C. D., Leicestershire Regiment.
CAYLEY, Brigadier-Gen. D. E., C.B.
CHAPMAN, Capt. G., Royal Field Artillery.
CLARKE, Sec. Lt. R. R., Royal Flying Corps.
CRAWLEY, Sec. Lt. A., Lincolnshire Regiment.
CROOM-JOHNSON, Capt. H., Worcestershire Regt.
CULLIS, Sec. Lt. R. G., Border Regiment.
DAYNES, Major G. W., Royal Field Artillery.
DE BUNSEN, Capt. C. G., Durham L.I.
DE LAVISON, Sec. Lt. A. St. L., Lond. R. (att. R.F.C.)
DOWELL, Col. G. C., C.M.G., R.G.A.
DUFFETT, Sec. Lt. A. J. B., Lancs. Fusiliers.
DUNDAS, Major J. C., Royal Field Artillery.
ENRIGHT, Sec. Lt. A. B., Royal Field Artillery.
FARR, Sec. Lt. E. T. C., Royal Field Artillery.
FAWSITT, Lt. H. B. M., Hampshire Regiment.
FEATHERSTONE, Lt. W., Sherwood Foresters.
FREEMAN, Sec. Lt. D. H. D., R.F.A.
FREEMAN, Sec. Lt. C. J. A., East Lancs. Regt.
FROST, Sec. Lt. T., East Yorks. Regiment.
GUEST-MORRIEN, Lt. R. S., R.F.A.
GAMLEN, Sec. Lt. R. A. W., Worcestershire Regt.
GEMMILL, Sec. Lt. J., Leicestershire Regiment.
GILLILIS, Sec. Lt. K., Durham L.I.
GIMSON, Capt. C. H., R.F.A. (att. T.M.B.).
GOERING, Sec. Lt. S. C., R.G.A.
GORDON, Lt. V., King's Own Scottish Borderers.
GORTON, Sec. Lt. W., Royal Inniskilling Fusiliers.
GRACIE, Sec. Lt. J. J., K.O.S.B.
GRAY, Capt. E. C., Manchester Regiment.
GREENOUGH, Sec. Lt. P., Lancashire Fusiliers.
HARRISON, Sec. Lt. H., East Yorks. Regiment.
HARVEY-SMITH, Lt. S., Durham L.I.
HARWOOD, Lt. F., M.C., Royal Field Artillery.
HILL, Sec. Lt. R. C., Machine Gun Corps.
HOBB, Sec. Lt. H., Royal Field Artillery.
HUGHES, Sec. Lt. G. R., Hampshire Regiment.
INGLEBY, Capt. N. W., East Yorkshire Regiment.
JACKSON, Sec. Lt. G. F., Royal Field Artillery.
JACKSON, Lt. H. E., East Yorkshire Regiment.
JOHNSON, Capt. R. B., Sherwood Foresters.
JONES, Sec. Lt. D. W., Royal Garrison Artillery.
JONES, Lt. J. W., Welsh Regiment.
KANN, Sec. Lt. P. W. G., The Buffs (att. M.G.C.).
KNOWLES, Capt. R. M., M.C., Norfolk R. (att. R.F.C.)
LEACH, Major R. S., M.C., Royal Field Artillery.
LEDWARD, Lt. H. F., R.G.A.
LE MESURIER, Sec. Lt. J. F. R., Lancs. Fusiliers.
LOVER, Sec. Lt. C., Nth. Staffs att. Y. and L. R.
LYNE, Sec. Lt. J. M.C., R. Mun. Fus., att. R. Inniskilling Fus.
McAVOY, Sec. Lt. W., Hampshire Regt.
McCLINTOCK, Lt.-Col. S. R., Gordon Highlanders.
MacDONALD, Sec. Lt. A. A., Middlesex Regt.
MACK, Sec. Lt. C. H., Ryl. Irish Fus.
MAITLAND, Sec. Lt. J. H., and S. High.
MARSHALL, Sec. Lt. H. J. C., Ryl. Engineers.
MAULKINSON, Sec. Lt. H. Y., Lincoln Regt.
MELDRUM, Lt. D., Royal Engineers.
MULGREW, Lt. F. M., R.F.A.
OLIFFE, Sec. Lt. A., Royal Fus.
OWEN, Capt. H. L. H., Dorset R. and R.F.C.
PALMER, Sec. Lt. R., Durham L.I.
PARKER, Sec. Lt. R., Sher. Foresters.
PARTRIDGE, Capt. H. C., London Regt.
PEARNELL, Capt. C. W., Liverpool R. (att. R.F.C.
RANKEN, Sec. Lt. W. J. M., Machine Gun Corps.
RANKIN, Sec. Lt. J., Lincolnshire Regt.
REID, Sec. Lt. E. B., Royal Field Artillery.
RICHARDS, Major J. M., R.F.A.
ROBERTS, Capt. D., M.C., Lincolnshire Regt.
ROBERTSON, Lt. N. L., Royal Flying Corps.
ROBSON, Sec. Lt. W., Yorkshire Regt.
ROGERS, Sec. Lt. J. J., Ryl. Dublin Fus.
RUSSELL, Major the Hon. B. J., D.S.O., R.F.A.
RUSSELL, Lt. W. F., Army Service Corps.
SANDERSON, Sec. Lt. F. A., R.G.A.
SEERLEY, Lt. C., East Surrey Regt.
SCOTT-MONCRIEFF, Capt. C. K., K.O.S.B.
SHEPHERD, Lt. A. M., Liverpools, at. T.M.B.
SHILCOCK, Lt. G. W., R.F.A.
SMITH, Capt. W. J., R.A.
SNAPE, Capt. J., M.C., Sth. Stafford Regt.
STAMMORD, Sec. Lt. H., Border Regt.
SPURLING, Capt. F. E., Rifle Brigade.
STAVERT, Sec. Lt. R. E., Lond. R., att. Rifle Cps.
STEARN, Sec. Lt. J., Durham L.I.
STEVENSON, Sec. Lt. F., South Staffs. Regiment.
STEWART, Sec. Lt. H. C. G., R. Inniskilling Fus.
THEAR, Sec. Lt. H. L., Essex Regt.
THOMAS, Sec. Lt. M., Border Regiment.
TYLER, Sec. Lt. J. M., Hampshire Regt.
UNIACKE, Major C. D. W., R.H.A.
WAITE, Sec. Lt. G. F., East Yorkshire Regt.
WAMSLEY, Capt. W. B., M.B., R.A.M.C., att. Bor. Regt.
WATSON, Sec. Lt. A. F., Royal Scots.
WILLIAMS, Lt. R. L., Welsh Borderers.
WOULDHAM, Sec. Lt. A. W. P., Rifle Brig. att. M.G.C.
YATES, Sec. Lt. F., Hampshire Regt.

WOUNDED AND MISSING, BELIEVED KILLED.

HENDERSON, Capt. A., M.C., A. and S. Highldrs.

MISSING.

COWL, Sec. Lt. J. D., East Yorkshire Regt.
EARLES, Sec. Lt. W. A., East Yorkshire Regt.
GREEN, Sec. Lt. N. W., East Yorkshire Regt.
HALSE, Sec. Lt. C. H., Royal Flying Corps.
LOCK, Lt. E. F., Ryl. Flying Corps.
HILDYARD, Sec. Lt. H., Yorks and R.F.C.
JOHNSTON, Sec. Lt. A. R., Ryl. Flying Corps.
LAMBIE, Sec. Lt. J. B., Leicestershire Regt.
LOFTHOUSE, Sec. Lt. H., East Yorkshire Regt.
MATTHEWS, Sec. Lt. F. A. R., East Yorkshire Regt.
PEEK, Sec. Lt. E. F., East Yorks. Regiment and R.F.C.
SMITH, Sec. Lt. T. H., R.G.A.
WALGATE, Sec. Lt. W., East Yorkshire Regt.
WEEKS, Sec. Lt. W., Lincolnshire Regt.
WILSON, Lt. A. S., 5th. Lancs R., att. M.G.C.

WOUNDED AND PRISONER OF WAR IN GERMAN HANDS.

GILBERT, Lt.-Col. L., Sher. For. (Capt., R. Innis. Fus.).

NAVAL CASUALTIES.

KILLED.

Skipper J. ABRAMS, R.N.R.

DROWNED.

Skipper S. E. WORTH, R.N.R.

MISSING.

Flight Sub-Lieutenant T. S. S. HOOD, R.N.
Flight Sub-Lieutenant S. L. BENNETT, R.N.
Flight Sub-Lieutenant J. C. FLETCHER, R.N.
Flight Sub-Lieutenant A. E. CUZNER, R.N.

WOUNDED.

Flight Sub-Lieutenant A. P. HAYWOOD, R.N.

ROYAL NAVAL DIVISION.

KILLED.

Lieutenant F. B. MELLAND, R.N.V.R.
Sub-Lieutenant R. Y. CLEVES, R.N.V.R.
Sub-Lieutenant C. F. MEALE, R.N.V.R.
Sub-Lieutenant A. B. WALLIS, R.N.V.R.
Sub-Lieutenant H. A. SIDDLE, R.N.V.R.
Sub-Lieutenant A. H. BANNING, R.N.V.R.
Sub-Lieutenant G. C. ROWLES, R.N.V.R.

DIED OF WOUNDS.

Maj. (temp. Lt.-Col.) F. J. W. CARTWRIGHT, D.S.O., R.M.L.I.
Sub-Lieutenant L. J. PALMER, R.N.V.R.

MISSING.

Lieutenant H. R. MARKHAM, R.M.L.I.

WOUNDED.

Capt. J. PEARSON, R.M.L.I.
Lieutenant A. W. BUCKLE, R.N.V.R.
Lieutenant R. S. WILKIE, R.M.L.I.
Sub-Lieutenant D. F. BAILEY, R.N.V.R.
Sub-Lieutenant R. H. SIKES, R.N.V.R.
Sub-Lieutenant L. S. SAVILL, R.N.V.R.
Sub-Lieutenant W. R. TEOMAN, R.N.V.R.
Sub-Lieutenant M. WYLLIE, R.N.V.R.
Sec. Lieutenant J. W. THOMAS, R.M.L.I.
Sec. Lieutenant A. E. HUGHES, R.M.L.I.
Sec. Lieutenant O. A. L. ROBERTS, R.M.L.I.

OTHER RANKS.

IRISHMEN AND MEN IN IRISH REGIMENTS ONLY.

The following casualties are reported under various dates. All are privates except where otherwise shown. The town shown against each soldier's name is the home of his next-of-kin, except when followed by the abbreviation "Enl.," when it is his place of enlistment.

KILLED.

R.I. Regt.—Casey, 5566 M. (Cahir); Carolan, 11540 L. Sergt. L. (Portemouth); Lee Green, S.E.); Flood, 2089 T. (Kilkenny); Murphy, 2836 P. (Glasgow).
Middlesex Regt.—Pedgeon, 41898 H. (Dublin).
Leinster Regt.—Church, 5127 W. (Pavenham); Reynolds, 5529 E. (Luton).
R. Dublin Fus.—Talby, 21443 P. (Coronagh, Virginia, Co. Cavan).

PREVIOUSLY REPORTED MISSING, NOW REPORTED KILLED.

R.I. Rifles.—Rogers, 475 P. (Belfast).
R.I. Fus.—Hynes, 14329 H. (Lochwinnoch).
R. Dublin Fus.—Rochford, 21561 A. (New Ross).

DIED OF WOUNDS.

R.E.—M'Kenna, 97312 Sapper J. (Dublin).
R. Inniskilling Fus.—Melville, 2374 Sergt. W. (Belfast).
R.I. Rifles.—Bendel, 44078 A. (Wokingham).
R. Dublin Fus.—Galligan, 40101 P. (Belfast cnlt.).

DIED.

R.I. Regt.—Balmer, 8631 E. (Belfast cnlt.).

WOUNDED.

R.E.—Stevenson, 120573 Cpl. W. J. C. (Dublin).
R.I. Regt.—Bergin, 9773 F. (Mountrath); Bradley, 3577 D. (Londonderry); Brady, 8460 Co. Sergt.-Major E. (Nottingham); Frederick, 3173 A. (St. Peters Port); Browne, 4606 Cpl. T. (Clonard); Burke, 10307 L.-Cpl. R. (Dublin); Burke, 3671 Cpl. W. (Ballina); Burke, 4738 W. (Waterford); Butler, 5340 L.-Cpl. J. (Cahir); Butler, 11573 M. (Waterford); Cahill, 8993 L.-Cpl. M. (Clonmel); Campbell, 3954 J. (Londonderry); Carthy, 8903 J. (Gorey); Coady, 10701 J. (Tipperary); Corcoran, 18181 P. (Ballinlee); Crane, 11706 Cpl. R. (Ripley); Dempsey, 5714 F. (Rathmore); Devine, 3678 W. (Strabane); Donovan, 9165 J. (Carrick-on-Suir); Dowling, 7859 T. (Kilkenny); Dreeling, 8967 Sergt. M. (Aldermey); Fanning, 2632 Cpl. M. (Killeanaile); Freeman, 1463 Sergt. P. (Aghleam); Gibson, 1716 Sergt. J. (Cork); Gribbon, 3634 J. (Carrickfergus); Halloran, 7153 J. (Tipperary); Hanrahan, 7802 B. (Waterford); Hogan, 5630 A. (Clonmel); Hogan, 3984 T. (Limerick); Jones, 10276 T. (Meancoin); Kavanagh, 11451 C. (Fermey); Keating, 11144 W. (Ballyporeen); Kelly, 8420 T. (Limerick); Kerns, 7401 P. (Thurles); Lacey, 11489 P. (Wexford); Lyndon, 7894 E. (St. Samson's); M'Neill, 2620 P. (Banbridge); Manton, 9907 E. (Urlingford); Melaugh, 10073 J. (Londonderry); Memagh, 8812 L.-Cpl. P. (Glenmore); Mitten, 9041 L.-Cpl. T. (Enniscorthy); Mulhall, 10855 Cpl. J. (Carlow); Murray, 10196 Sergt. J. (Waterford); Nield, 5580 A. (Cawdlewindle); Nield, 6111 Cpl. F. R. (Sneshwick); Quinn, 5593 E. (Cashel); Ring, 10371 M. (Coachford); Roche, 7164 P. (Dungarvan); Roughton, 9058 L.-Cpl. W. (Waterford); Rouse, 10138 R. (Wootton, Bungay); Ryan, 9273 J. (Cashel); Sandle, 4487 Cpl. W. (Fermay); Sullivan, 1636 T. (Knocklusr); Wirrell, 6987 L.-Sergt. R. (Dublin); Wood, 8357 Sergt. W. (Plumstead, S.E.).
East Lancashire Regt.—Wheatley, 9204 Sergt. J. (Kilbucan).
R.I. Rifles.—Etherington, 43818 G. (Liss); Scully, 40056 J. R. (Bradford); Williams, 44632 H. (Lower Bibbington).
Leinster Regt.—Ahern, 15001 L. (Castleconnell); Blake, 8367 J. (Brocheda cnlt.); Davis, 4270 M. (Tullamore); Farrell, 9776 T. W. (Bromley); Fitzpatrick, 3262 T. (Birr); Kennedy, 10284 L.-Cpl. J. (Birr); Lee, 2993 J. (Belfast); Loughman, 3967 J. (Rathdowney); Mokeevey, 4507 — (Limerick); O'Dwyer, 15041 J. (Ballycoggy); Overy, 5483 A. C. (Rochester); Skinner, 8487 W. C. (Wadhurst).
R. Munster Fus.—O'Malley, 9643 Cpl. J. (Carlisle).

PREVIOUSLY REPORTED MISSING, NOW REPORTED MISSING, BELIEVED KILLED.

R.I. Rifles.—Burns, 5402 W. J. (Gilford).

MISSING.

R. Inniskilling Fus.—Aspie, 40321 M. (Carlow).

Colonel T. V. P. M'Cammon.—The following appears in the Ulster Volunteer Force orders:—It is with the deepest regret that the G.O.C. Ulster Volunteer Force announces the death of Colonel T. V. P. M'Cammon on Saturday, 28th April, 1917. At a time when the services of Ulster's sons were most needed Colonel M'Cammon threw himself into the breach. In the capacity of Officer-in-Charge of Administration, U.V.F., he did splendid work, and leaves a record of sound, good work, well and thoroughly prepared, and as zealously carried out. His experience in the field, coupled with great administrative capacity, made him a most valuable officer, whose services can ill be spared, and the country loses a gallant and devoted soldier. The G.O.C. and his staff have not only lost a valuable staff officer, but a true and a tried friend; and the Force has lost a sound adviser and a staunch supporter. The sympathy of the Force goes out to Mrs. M'Cammon and her relatives in their irreparable loss.—George Richardson, Lieutenant-General, G.O.C., U.V.F.

Major G. H. Patterson.—Major George H. Patterson, Australian Artillery, who was killed in action on April 14th, was the only son of the late Mr. Samuel Patterson, M.A., Geelong, Australia, and a nephew of Mr. James Patterson, of Northumberland road, Dublin.

Captain J. Bunbury Tackaberry.—The Dungannon relatives of Captain John Bunbury Tackaberry, I.M.S., received intimation from the Indian Office yesterday that he had died of cerebro-spinal fever on the 25th March. The deceased officer was a second son of the late Mr. Thomas Tackaberry, of Dungannon, and had been educated at Dungannon Royal School, entering afterwards Trinity College, Dublin. Adopting the medical profession, he received his training in Middlesex Hospital, London. He received a commission in the Indian Medical Service in 1911, and served in India and China. He was gazetted Captain, and went out with the Mesopotamian Expeditionary Force at the end of 1915.

Mr. J. V. M'Carthy.—Mr. John Valentine M'Carthy, son of Mr. Justin M'Carthy, Annascaul, County Kerry, was killed in action on April 10th. Mr. M'Carthy, who was 23 years of age, belonged to the Canadian Corps. He was educated for the priesthood, but went to Canada, and when the war broke out he volunteered for active service. His eldest brother, Justin, was killed in action in July last.

BELFAST UNIONISTS AND SETTLEMENT.

At a meeting of the North-East Unionist Club, representing a large body of the loyal electors of North Belfast, the following resolution was passed unanimously, and copies sent to the Premier, Mr. Bonar Law, and Sir Edward Carson:—

We desire to enter our solemn and emphatic protest against any further compromise of Unionist Ulster's position on the Home Rule Bill, and against the attempt on the part of the Press and unpatriotic persons to dragoon the loyalists of

BEAUTY WHILE YOU SLEEP.

WHY not let your skin be made beautiful while you sleep? All you have to do last thing at night is to gently massage the cheeks, lips, chin, and neck with a little Ven-Yusa on the tip of your first two fingers.

When Ven-Yusa is used in this way, the skin receives an oxygen bath, which opens and cleanses the pores, imparts new vitality to the tissues, and drives away that tired look that may soon develop into permanent, ageing lines.

Used last thing at night, and made part of one's morning toilet, Ven-Yusa is a veritable boon to the fair sex in these days of anxiety and over-work.

Ven-Yusa The Oxygen Face Cream

See for set at all Chemists, Stores, &c., or from C. E. Fulford, Ltd., Leeds.

DUBLIN UNITED

Tobacconists' Association

In consequence of Increase in Duty on Tobaccos, the following provisional prices have been fixed as from to-day:—

All Tobaccos to be advanced - - 2d. per oz.
All Weight Cigarettes to be advanced - 3d. "
All Packet Cigarettes previously sold at 2½d. now 4d.
" " " " " " 4d. " 6d.
" " " " " " 8d. " 1/-
" " " " " " 9d. " 1/1
" " " " " " 10d. " 1/2
" " " " " " 1/- " 1/4

The larger packing of these grades increased in proportion.

All packets of 5 cigarettes now 2d. per packet.

All higher grade Cigarettes to be increased 33 1-3 per cent.

FINANCIAL NEWS

DUBLIN STOCK EXCHANGE.

MARKETS EXCEEDINGLY IDLE OUTSIDE GOVERNMENT FUNDS. FEATURES FEW.

DUBLIN, WEDNESDAY EVENING.

There was no accumulation of orders on change to-day over the May holiday, but to Government Funds a very lively business was got through, with the most prominent feature a further relapse of 5 to 65 in Guaranteed 2½ p.c. Land Stock, and firm support for the Premier War Loan Stocks, Local Loans and Consols. Dublin Corporation Stock, for a small lot, realised 60, a decline of ¼. Small transactions in Banks lifted prices somewhat. Bank of Ireland Stock rose ¼ to 188. Provincial Old Shares ¼ to 20½, and Nationals ⅛ to 15⅞. The nominal spurt in Dublin Distillers Debs. on the circular was short lived, as the quotation to-day was no more at 67 to 69½, compared with 70 to 73, the recent top closing level, and about 70, the latest price. Guinness Ord. eased back ⅛ to 253½. The tendency in the Home Railway market was again on balance favourable, but actual dealing was very circumscribed. Dublin and South Eastern rose ½ more's to 10½, but Great Southern and Western Ord. fell ¼ to 73¾, though the 4 p.c. Pref. rose ¼ to 75. Shares drawn inland's Baronial Guaranteed Shares were mostly idle. Dublin United Tramway Shares were steady, and unaltered. Dunlops were not affected one way or the other by the increased interim dividend notified on Dunlop Rubber Ord. Shares, i.e., at rate of 12½ p.c. per annum, compared with 10 p.c. in recent years. Dunlop Rubber Shares did not quote, but closed firm. Parent Tyre Deferred rose 1½d. to 29s. 4½d., but the Pref. eased 1½d. to 15s. 7½d. Gas, Bakery, Trading, etc., Shares were neglected. Textiles eased a little. Coats fell ⅛. Spinners 3d., and Cotton Pref. 1½d. *Irish Times* 1st Pref. were the turn better at 75s. x.d., payable to-day.

The Dublin United Tram traffic for week ending 27th ulto., showed an increase of £4,284, comparing with Easter week last year.

Kali Glagah Rubber 2s. Shares realised 3s. 11d.

BANK OF IRELAND RATE, 5 PER CENT.

ALLOWANCE ON DEPOSITS, 2½ PER CENT.

	Previous Price.	Business Nominal Done Quotation For Cash. 1 o'clock. Bid. Ask'd
Government Funds, etc.		
Consols	54¾	55 — —
War Loan 5½ % Stock	87½	186⅞ — —
War Loan 5% Stock	99½	99½ — —
6% War Loan—1929-47	94¼	94¼ ⅛ —
5% Guar. Land, 1921..	170	65 — —
2½ (I. Land Act)	55½	55½ — —
2½ Guar. (I. Land) 1932	60¾	60¾ — —
Local Loans	60	60½ — —
3½ % India Stock	66¾	66¾ — —
2½ % India Stock	—	59½ — —
**Dublin Corpn. 3½ %	—	160 — —

Banks.			
Bank of Ireland	118⅝	188 — —	
National Bank	15¼	15¾ — —	
Provincial New	20¼	20⅝ — —	
Breweries and Distilleries.			
Dublin Distillers 4½ % Deb.	—	— —	
Guinness Ord.	253¼	254 — —	

Railways and Tramways.			
Dublin Sth. E. Ord.	10	10¾ — —	
G.S. & W. Ry. (I.) Ord. Ord.	73	73¼ — —	
Gt. Sth. & West (I.) 4% Pf.	74¾	75 — —	
Cavan and Leitrim 5 %	—	80 — —	
Dublin United Ord.	7⅛	7⅛ — —	

Miscellaneous.			
Parent Tyre Deferred	12s 3	29/4¾ — —	
Parent Tyre Ord. Pref.	15/9	15/7½ — —	
Walpole Cum. Pref.	*	80 — —	
Coats Ord.	6⅝	6⅝ — —	
Eng. Sew. Cotton 5 % Pf.	15 7⅝	16 — —	
Irish Cin. & Spinners Ord.	29/9	29/6 — —	
Irish Times 5½% Pref.	—	75 — —	

* Ex-dividend; † exceptional amount at special price. ** Free of stamp duty. Business commences at 12 o'clock noon. Stock Exchange Closed on Saturdays.

OTHER BUSINESS DONE—11.45 o'clock.

Kali Glagah (Java) Rubber and Produce Co....3/11

DEALINGS IN LONDON MARKET.

The following markings were recorded in the "business done" on London Stock Exchange yesterday.

	May.	July.	Sept.
War Loan 3½ per cent.—87, ½, ½, ½, ½, ½, ⅞, ⅞, ⅞

SALE THIS DAY, AT 1.15 O'CLOCK,
AT OUR PROPERTY SALEROOMS, SOUTH GREAT GEORGE'S ST.

COTTAGE PROPERTY.
100, 101, 102 CORK STREET, AND 1, 2, 3, AND 4 PYRO VILLAS.
Head Rent £28 12s. 6d. Lease 91 years from 1880. PROFIT RENT, after paying Head Rent and Taxes, £39 15s. 6d. per annum.
Messrs. H. T. DIX and SONS, Solicitors, 24 Clare street.

THREE FARMS, WITHIN THREE MILES OF CITY.
120 ACRES OF LAND AT RATHFARNHAM.
LOT 1 CONTAINS 60A. 2R. 13P., STATUTE MEASURE.
The large gate lodge on the Dodder road is on this holding. About 35 acres Oats, Potatoes, Wheat, and Turnips included in the Sale. Lease 999 years. Head Rent £121.
LOT 2 CONTAINS 36A. 2R. 5P., STATUTE MEASURE,
and has access to a running stream. Head Rent £73. Lease 999 years.
LOT 3 CONTAINS 23A. 2R. 13P., STATUTE MEASURE.
This Lot comprises the Field fronting to the Dodder road. Head Rent £47. Lease 999 years.
Messrs. BRADY and HAYDEN, Solicitors, Molesworth street.

48 AND 49 SYNGE STREET.
TWO MODERN TWO-STOREY HOUSES. Letting value £50 each. POSSESSION TO PURCHASER.
Head Rent £7 each. Lease 200 years from 1st February, 1903.
Messrs. O'KEEFFE and LYNCH, Solicitors, 30 Molesworth street.

DOCKRELL LIMITED,
AUCTIONEERS AND VALUERS,
SOUTH GREAT GEORGE'S STREET, DUBLIN.

HIGH-CLASS FURNITURE AUCTION
TO-MORROW, AT 25 BACHELOR'S WALK,
Containing:—Fine Old Sheffield Tea Urn and Entree Dishes, several Sets of Silver-plated Dish-covers, 6 Old Sheffield Egg-cups; Hot-water Jugs, by Waterhouse; Tea Service, by Elkington; Crystal Cut-glass Dishes, Old Oil Paintings, Coloured Prints and Engravings; lofty Glass-back Mahogany Sideboard, Dublin-made (cost 60 guineas); Small-size, do.; Pedestal Sideboards and Cabinets, Mahogany and Walnut, Screw Dining Tables; several Sets of Mahogany and Oak Dining Chairs, covered in Morocco, &c.; Walnut-framed Diningroom Overmantel Glass (cost 15 guineas); Drawingroom and Parlour Suites in variety; Fancy Tables and Chairs; 10 Bedroom Suites, various woods and sizes; Mahogany Cheval Dressing Chest, Mahogany Duchesse Pairs; Black Oak Hall Bench, Stand, 2 Chairs, and Stick Stand; English Gilt-framed Overmantel Glasses; Pair Mahogany 3ft. Twin Beds, Single All-Brass Beds, Double-size do., clean Curled-Hair Mattresses; Parlour Furniture, Cheffonier, Cabinets, Tables, &c.; large quantity Deal and Painted Furniture, Dinner and Tea Ware, Pots, Pans, Saucepans, &c.; also, two Second-hand Pianos, 'Cello, and Harmonium, which will be Sold at Three o'clock.
GOODS ON VIEW. AUCTION COMMENCES AT 12.30. PIANOS SOLD AT 3 O'CLOCK.
J. F. KEOGH & Co., AUCTIONEERS & VALUERS.

THIS DAY (THURSDAY),
CENTRAL AUCTION ROOMS, 9 BACHELOR'S WALK,
SELLING BY AUCTION CHOICE COLLECTION OF
ANTIQUE AND MODERN FURNITURE,
REMOVED FROM PERCY PLACE, St. PATRICK TERRACE, MOUNT St., CLONTARF, DOLPHIN'S BARN.
Bow-front Inlaid Mahogany Chest of Drawers, handsome Carved-back Sideboard, Mahogany Dinner Waggon, Corner Cupboards; 4ft. Mahogany Wardrobe, Sliding Shelves; large Inlaid Mirrored Bedroom Suite; four Sluger sewing Machines, Square Piano, Mirror-back Sideboard, Tables and Chairs, Three-seat Ottoman, Brass Beds and Bedding, Bookcase and Cabinet, Hall Stand and Chairs, Dinner and Breakfast Side Tables, Cellaret, Kitchen Dresser, Gardevin, 3ft. Walnut Bedroom Suite; Overmantels; Oil Paintings, Pictures, Silver-plated Mugs, Tea Ware, Salad Bowls, Cutlery, Watches, Weigwood Oriental Plates, Needlework Fire Screens, Vase, Whatnots, Fancy Tables, Chairs, Cots, Fancy and Hall Chairs, Mattresses, Duchesse Chests, Marble Washstands, Rails, Ware, Curtains, Rugs, Oilcloths, Poles, Folding Chairs, Shop Mirrors, Cycles, Bassinettes, Mangles, Garden Tools.
SALE ONE O'CLOCK. FEES—FIVE PER CENT.
PATRICK A. WREN,
AUCTIONEER, HOUSE AGENT, &c., 9 BACHELOR'S WALK.

SALE THIS DAY (THURSDAY) AND TO-MORROW.
THE INTEREST IN THE LEASE OF THE DESIRABLE RESIDENCE,
3 GRESHAM TERRACE, KINGSTOWN.
ALSO, THE ANTIQUE AND MODERN FURNITURE,
AN IMPORTANT PAIR OF PORTRAITS; PIANO, ENGRAVINGS, SILVER and PLATED WARE, JEWELLERY, OLD CHINA, CARPETS, &c.,
TO BE SOLD BY PUBLIC AUCTION, ON THE PREMISES, AS ABOVE,
THIS DAY (THURSDAY), 3RD MAY
ORDER OF SALE:—TO-DAY (THURSDAY), 11.30—BASEMENT, DINING R O 48, SILVER and JEWELLERY; INTEREST IN LEASE AT 12 O'CLOCK. TO-MORROW (FRIDAY)—2 DROOMS, STUDY and HALL. Cards of Admission to Auction, 6d. each, which will be refunded to Purchasers. Purchasers to pay Five per cent. Fees.
ANDREW J. KEOGH, AUCTIONEER, 10 LR. ORMOND QUAY.

SALE THIS DAY, at 12 o'clock.
EXECUTORS' SALE.
Surrey-Continental Stock, O'Farrell, Deceased.
44 WATERLOO ROAD,
TO-DAY THURSDAY, 3rd MAY, and Following Day.
AUCTION SALE OF ANTIQUE AND MODERN FURNITURE, BOOKS, CURIOS, OLD SILVER and Sheffield Plate, Oval Engraved Sheffield Plated Tea Urn and Kettle, with hoop handle, 1768; Old English Silver, 1741; Old Irish Soup Ladle, Marrow Spoon, Fiddle Pattern Tea Urn, Entree Dishes, Candlesticks, etc.; Set of Old Italian and Maltese Religious Brass Seals, Indian and Maltese Arms and Curios, Old Sporting Prints, Indian and Maltese Arms and Curios, Old Mahogany Bureau Bookcase, Antique Walnut Bureau, Walnut Curved Chests Drawers, Antique Walnut Open Arm Hanging China Cupboard, Walnut Cheval Glass, Gilt Mantel Mirrors, Cupboards, 3 Gilt Console Tables, Gilt Mantel Mirror, Occasional Chairs, Antique Tables, Brass Indian and Cairo Coffee Tables, Couches, Axminster and Brussels Carpets, Digital Piano, walnut case; Sets of Old Engravings, Portraits and other Prints, Old Oil Paintings, Curios, etc.; a few Pieces of Old China, Worcester, Crown Derby, etc.; Antique Painted and Gilt Clock, Mahog. Mirror Back Sideboard and Teapoy, Brass Fender, 2-drop and Walnut 2-drop Occasional Bevelled-glass Mirror, Davenport, 2 Oak Telescope Dinner Tables, Walnut Hall Stand, Satin Walnut Bedroom Suite, Wardrobes and other Furniture, Brass and Iron Bedsteads, Hair Mattresses, Blankets and Bedding, House Linen, Kitchen Dresser, Furniture and Utensils, Chairs, Tables, Chinaware, Glass, and Quantity of BOOKS, including Irish Books, Irish Review, Old Italian Works, and General Literature, etc.
On View Monday, 2nd MAY, from 10 till 12.
SALE TO-DAY THURSDAY, 3rd MAY, and Following Day, at 12 o'clock. Purchasers to pay Auction fees. Front Door of Residence—Trolley—Basement, Bedrooms, and Drawingroom. Friday—Diningroom, including Silver and Plated Ware, at 12.30; Library, Books, and Bric-a-brac.
JAMES ADAM & SONS,
Auctioneers and Appraisers,
17 MERRION ROW and 19 STEPHEN'S GREEN.

THIS DAY IN CONTINUATION,
EXCELLENT MODERN FURNITURE, including Mahogany and Pine and Painted Drawers, Presses and Wardrobes, Bedsteads and Bedding, Kitchen Furniture, Culinary Utensils, Roofing Carpets, Linoleum from 1s. 6d. Electric Light Fittings, and other miscellaneous effects.
TO BE SOLD BY AUCTION, at the Salerooms, 27 UPPER ORMOND QUAY, TO-DAY (THURSDAY), commencing at 12 o'c. Purchasers to pay Auction fees.
BENNETT & SON,
AUCTIONEERS AND VALUERS.

THIS DAY—KINGSTOWN.
MESSRS. BENNETT and SON are favoured with instructions to SELL BY AUCTION, at their Saleroons, 6 UPPER ORMOND QUAY, on TO-DAY (THURSDAY), the 3rd inst., 1917, at the hour of 1 o'clock, the DWELLINGHOUSES,
Nos. 80 & 81 ALBERT ROAD, KINGSTOWN.
Held under Lease for 99 years from September, 1907, at the annual rents of £14 and £12 respectively.
No. 81 is let to a monthly tenant at £40 per annum, and Auctioneers are instructed to sell No. 80 with vacant possession.
The houses, which are well built and have been recently renovated, are conveniently situated, close to tram and railway, and contain 2 sitting-rooms, 3 bedrooms, servant's room, bathroom (h. and c.), 2 w.c.'s, kitchen and pantry, with good conveniences to each.
For further particulars and Conditions of Sale apply to Messrs. MALCOMSON and LAW, Solicitors, 40 Dawson street; or
BENNETT & SON,
Auctioneers and Valuers,
6 UPPER ORMOND QUAY.

McKEOWN, MacKEOGH & CO.
VALUABLE GRAZING FARM,
BALDONNELL, CLONDALKIN, CO. DUBLIN.
WE have been favoured with instructions from C. Healy, Esq., to SELL BY PUBLIC AUCTION, at the City Arms Hotel, Prussia street, TO-DAY THURSDAY, at 3.30 p.m., All His Interest and Goodwill in above Compact Grazing Farm, containing 56a. 3r. 1p., or thereabouts, held in Freehold, subject to an Annuity of £62 18/6, payable to L.L.C. F.U., £69 10/-.
The Farm, which is quite convenient to the main road leading from Naas to Dublin, is nicely situated, about 5 miles from the G.P.O. and one mile from Clondalkin Station, G.S.W. Railway.
These well-known fattening and finishing lands are all under grass of very rich quality at present, and, having a never-failing water supply and being well sheltered, would make an admirable Grazing Farm; whilst the soil being of a rich clay loam character, the farm could be equally adapted to tillage purposes.
Intending purchasers are here favoured with a unique opportunity of acquiring a compact, suitably-sized farm, within easy reach of the Dublin Markets.
As previous arrangement with Vendor, through the Auctioneers, a large proportion of the purchase money may be left on the security of the Farm.
For further particulars and Conditions of Sale apply to J. H. CALLAN, Esq., Solicitor having Carriage of Sale, 7 Suffolk street, Dublin 'Phone, 1567; or to the AUCTIONEERS.
McKEOWN, MacKEOGH & CO.,
Auctioneers and Valuers, Live Stock Salesmen and Factors,
Agents for Artificial Manures, &c.,
4 HAYMARKET, DUBLIN. 'Phone 3.

SALE THIS DAY.
OF VALUABLE LEASEHOLD PREMISES,
27 & 29 CONNAUGHT STREET,
WILL BE SOLD IN LOTS.
30 CABRA ROAD.
Sale at One o'clock.
Already fully advertised.
JAMES ALLEN & SON,
Auctioneers and Valuers,
53 LOWER SACKVILLE STREET.
Telephone No. 74.

MIDLAND GREAT WESTERN RAILWAY.
UNCLAIMED LUGGAGE, GOODS, AND PARCELS.
Notice is hereby given that all Goods, Luggage, and Parcels found in the Company's carriages, or left unclaimed, or refused by owners or consignees, at the stations on the Company's Railway prior to 1st July last, will on 11th May, 1917, at 12 o'clock noon, be SOLD BY PUBLIC AUCTION, at BROADSTONE STATION, and removed from that Station, where they are now, by the owners or persons entitled to same, on or before 9th May, 1917.
M. V. KEOGH, General Manager.

PRELIMINARY NOTICE
BALLYMACOLL, DUNSHAUGHLIN, CO. MEATH.
IMPORTANT AND ATTRACTIVE SALE OF FREESIMPLE LANDED PROPERTY, consisting of eight 200 Acre Fattening Land, Residence, excellent Out-offices, and large Walled Garden.
MR. O'CONNOR and SON are favoured with instructions from Miss Mary Teresa Nugent and Mrs. Anne Christian Rumbold to SELL BY AUCTION, in the Mart Estate Salerooms, 49 QUEEN STREET, DUBLIN, on THURSDAY, 7th JUNE, 1917, at 1.30 o'clock, ALL THEIR INTEREST AND GOODWILL in the above Property, containing 1,634 acres, 1 rood, 9 perches, Statute, held for ever, free of rent. The property is very conveniently situated, being only 5 miles distant from the railway stations of Dunshaughlin and Ratoath, and only 10 miles from Dublin. Full particulars will appear in later issues.
Messrs. WHITNEY, MOORE, and KELLEY, Solicitors, 46 Kildare street, Dublin.
MESSRS. P. O'CONNOR & SON,
Auctioneers, Valuers, etc.,
49 QUEEN STREET, DUBLIN.
IMPORTANT ADMINISTRATRIX'S LETTING OF LAND, SALE OF LIVE STOCK AND OUTDOOR EFFECTS.
BALLAHOE NAUL, CO. DUBLIN.
MESSRS. P. O'CONNOR AND SON are favoured with instructions from Mrs. Walsh, Administratrix of the late Patrick Walsh, to SELL by AUCTION, at the Farm, on MONDAY, 14th MAY inst., upwards of 250 Head of Cattle, Horses, Farming and other Outdoor Effects, and for the Letting of 60 Acres of the Lands, more or less, adjoining Walshestown, and Hollywood, for Grazing generally and Cheese-making purposes. Full particulars will appear in Saturday's papers.
IMPORTANT TO DAIRY OWNERS.
SALE OF HOUSE, with large Yard, New street, to hold upwards of 50 Cows, Stables, Lofts, and other Out-offices.
P. O'CONNOR and SON are favoured with instructions from the Owner to SELL BY PRIVATE TREATY, the above, held free of rent for ever; or would be Sold, subject to a small head rent.
For full particulars apply to
MESSRS. P. O'CONNOR & SON,
Auctioneers, Valuers, Estate Agents, etc.,
49 QUEEN STREET.

TO BE LET BY PRIVATE TREATY,
THE DWELLING-HOUSE, ROEBUCK,
for a long term of years. House and Land, in all about 10 acres. About 15 minutes from Clonskeagh tram terminus.
For further particulars apply
PATRICK O'CONNOR & SON,
Auctioneers, Valuers, etc.,
49 QUEEN STREET, DUBLIN.

LETTING OF LAND
AND SALE OF EWES AND LAMBS,
AT GRALLAGH, OLDTOWN, CO. DUBLIN.
JOHN P. CUFFE has been instructed by the Executrix of the late David Kennedy, Esq., to LET BY PUBLIC AUCTION the Lands known as Grallagh, on 4th MAY, 1917, 30 ACRES OF PRIME FATTENING LAND, to 1st December, 1917; also TO SELL 7 PURE-BRED RAMS, 87 EWES, and 200 LAMBS.
Sale at 2 o'clock.
Messrs. HOEY and DENNING, Solicitors having Carriage, 12 Trinity street, Dublin.
JOHN P. CUFFE,
Auctioneer and Valuer, Live Stock Salesman, Etc.,
Telephone—4840. 25 PRUSSIA STREET, DUBLIN.
Telegrams—"Bullocks, Dublin."

POULTRY, ETC., CONTINUED (FROM PAGE 2).
WANTED one or two Clucking Hens, 3/-.—W 60, Irish Times Office, Kingstown.
2 SPLENDID Indian Game Cockerels for Sale (Faulkner Pontyfin strain), 12/6 each. Apply Lady Dorothy Fraser, Woodhill, Tivoli, Cork.
11 RHODE Reds, with Mother, 2 weeks; 15/-.—Mrs Phillips, Drumcar, Dundalk.
15/6 CWT., Molasse Poultry Meal, carriage paid; sample free.—Mills Stores, Donnybrook. 3 2
100 EGG Incubator and Brooder, Hearnes principle; £6 10/. Address "Z 2546, Incubator," this office.
676 RATHMINES. 'Phone—Alburnon Meal for Poultry and 2 months old Chicks, 15/- cwt.; good, clean Mica Grain, 24/- cwt.; Biscuitmeal, 4/4; in store; day old Chick Food, 4/4 stone.—Hanelagh Mills, 5 Field's terrace, Ranelagh. 6 27

MUSIC, PIANOS, ETC.
AT CARROLL'S
SALE, SALE, SALE.
FURNITURE, BEDS, CARPETS.
25 per cent. Reduction.
24 Bachelor's Walk, Dublin. 6 28

BECHSTEIN Piano for Sale; price £41; excellent order; sounded case.—W 1633, this office. 3 1
FOR Cash, Gramophone, Player Piano, or Piano and Pianola separate.—W 999, this office. 12 2nd
LADY wishes to Buy Upright Piano or small Grand; must be unpainted if tone suitable for singing; no dealers.—W 999, this office. 12
MAY'S Stephens Green—Choice Secondhand Pianos, superb condition; cash or instalments. 3/6,
MAY'S Tuning Department—Cottage Pianos, 7/6; other, sounded, 10/6; first class workmen. 3 2
REQUIRED for Cash, Cottage Piano or Pianette, privately.—W 1000, this office. 12 23
VIOLINS, Bows and Cases by itself. Wanted (with name preferred); good price given.—W 984, this office. 12 23
VIOLINS—Genuine instruments; Mackintosh (Dublin); Manby, Paris; etc.—W 1786, this office. 3 2
WANTED, Piano (not for business purposes), Upright or Grand; will pay tempting price for Steinway, Bechstein, Bluthner, or other well known make; will pay all duties expenses from any part of Ireland; please state maker and lowest price.—W 972, this office.
WOULD Purchase Cottage Piano from private owner; no dealers.—W 1592, this office. 6 1

FURNITURE.
AT Highest Value—James Hill and Son, Bachelor's Walk, Purchase Furniture, Pianos, Antiques; prompt cash.
ABOUT Furniture—Highest cost offer made by Keogh and Co., Auctioneers, Bachelor's Walk, for Furniture, Silver Plate, China, and Pianos.
ANY Furniture Bought, contents of houses, Bought—Wren, 9 Bachelor's Walk, Dublin.
BEST Cream or White Fancy Strips Blinds, complete with Spring Roller, 4/11 each.—Dockrell Limited, Dublin.
BOOKCASE and Roomy Chest of Drawers Wanted, also substantial Wardrobe.—W 980, this office.
CONTENTS of House or Single Articles Wanted; would not mind price for suitable articles.—W 1587, this office. 5 1
DRAWINGROOM Occasional Tables from 12/6.—At 7 South Anne st.

PRELIMINARY NOTICE
SALE OF VALUABLE FREEHOLD RESIDENCE, FARM, AND BUSINESS PREMISES,
AT CLONSILLA, CO. DUBLIN.
MESSRS. P. O'CONNOR and SON are favoured with instructions from the Executors of the late Mrs. Mary Ann Kelly to SELL BY AUCTION, in the Mart Estate Salerooms, 49 QUEEN STREET, DUBLIN, on THURSDAY, 7th JUNE, 1917, at 1.30 o'clock, the VALUABLE INTEREST AND GOODWILL in the above Property, consisting of 234 acres, 1 rood, 9 perches, Statute, held for ever, free of rent. The property is very conveniently situated, being only 5 miles distant from the railway stations of Dunshaughlin and Maynooth, and only 10 miles from Dublin. Full particulars will appear in later issues.
Messrs. WHITNEY, MOORE, and KELLEE, Solicitors, 46 Kildare street, Dublin.
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Auctioneers, Valuers, etc.,
49 QUEEN STREET, DUBLIN.
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Telephone—4840. 25 PRUSSIA STREET, DUBLIN.
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DOCKRELL LIMITED,
38-39 STH. GT. GEORGE'S ST.

FULL PARTICULARS OF
SEASIDE AND COUNTRY SUMMER HOUSES
ARE REQUESTED FOR INCLUSION IN OUR SUMMER LISTS.

Palmerston (Park Vicinity) — £700 (Reduced Price) —
A WELL-BUILT MODERN HOUSE, sunny aspect, FOR SALE, with possession; good garden fronts and rear; fine hall, 3 reception, 4 bedrooms, servant's bedroom, hot bath; no basement. Seen on orders from Dockrell Limited, South Great George's street.

Kingstown, facing the Harbour
—Splendid sea view; rent, £15 per month; 3 reception, 5 bedrooms, servant's bedroom, hot bath; nice garden, motor house. Apply Dockrell Limited, South Great George's street.

Foxrock, 6 Acres—To be Let.
At £150 per annum, handsome DETACHED RESIDENCE, in perfect order, newly decorated; only 7 minutes' walk from rail station; fine mountain views; 3 reception, 7 bedrooms, 2 servants' rooms, hot bath; good garden, motor house, fields, etc. Apply Dockrell Limited, South Great George's street.

Drapery Establishment for Sale
SOUTH CITY—Large Shop, with good frontage, and Stock of perfectly fresh Goods (in good business position in Dublin), at present doing a very successful business. FOR DISPOSAL, owner retiring. Apply to Dockrell Limited, South Great George's street.

DOCKRELL LIMITED,
STH. GT. GEORGE'S ST., DUBLIN.

FURNITURE CONTINUED.
FURNISHING new Residence in Killiney—Wanted, clean items of Secondhand Furniture and Beds; no dealers.—W 970, this office.
FOR Sale, select old Furniture. Seen at Messrs. Miller and Beatty. 3 1
FURNISHED—Furniture Wanted, secondhand preferred; no dealers.—W 1680, this office. 6 1
FOR Sale, Sideboard, mirrored back, almost new. Apply Leonard and Fitzgerald, Caledonian, Inchicore. 5 2
GENTLEMAN will Buy two Divan Chairs or Chesterfield and good Overmantel.—W 982, this office. 12 23
GENTLEMAN, furnishing, will Buy Whole House of Furniture, and take house if suitable.—W 1666, this office. 3 1
GENTS' Mahogany Wardrobe, with drawers and trays, secondhand, at 7 South Anne st.
LAWLOR, Briscoe, and Co., Ltd., Martin and Kenney will Sell your surplus Furniture, Thursday Auctions, or if preferred, Purchase; highest price, prompt cash. Ground floor.
OFFICE Furniture—For Sale, Bentwood Arm and small Chairs, Oak Table.—O'Neill, No. 19, Office, 43 Dame st.
REQUIRED, Furniture for two bedrooms, sittingroom, and hall.—W 1583, this office.
RETIRING Baker—Our Stock of New and Secondhand Bedsteads greatly reduced in price.—Carey and Johnston, 13B Lower Baggot st.
SECONDHAND Mahogany Sideboard, 5ft. 6in., 6/- Pedestal Sideboard, at 7 South Anne st.
WANTED, China Cabinet, Hall Stand, Diningroom Chairs, and Cottage Piano.—W 968, this office. 12 23

DRESS AND COSTUME.
ABOUT Clothes—Mrs. Higgins, 1 Aston's quay, gives highest prices for Ladies', Gents', and Children's Left Off Clothing, Jewellery, Artificial Teeth; country parcels promptly attended to.
A—£1,000 WORTH Left Of Clothes Wanted for immediate exportation; I guarantee to pay double as much as other people. No misleading advertisements; country parcels answered immediately.—Mrs. Brodie, 23 Wellington quay.
ABOUT Clothes Wanted.—Mrs. Wine, 35 Wellington quay, Dublin, guarantees highest prices for Ladies', Gents', and Children's Left Off Clothing, Furniture, Teeth, Furniture; immediate attention to country parcels. Telephone, 2091.
ABOUT Clothes.—Highest Prices are given for Ladies', Gents', and Children's Left Off Clothing, Furniture; distance no objection.—Mrs. White, 15 Aungier st.
ABOUT Clothes—The Misses Darcy, 65 and 42 Aungier st., give Highest Prices for Ladies' and Children's Left-off Clothing; Contents of Houses bought; postcard brings appointment.
ABSOLUTELY unrivalled prices guaranteed for disposal Clothing, Boots, etc.; residences visited; parcels our speciality.—Eyres Co., 79 Marlborough st.
ARMY Boots, 5 to 6/6; Men's Clothes, secondhand, wholesale prices; 49 Middle Abbey st.
FRENCH Dressmaking and Tailoring at Madame Clare's, 25 Nassau st., 1st floor; Ladies' Materials Made up; Renovations done.
NAVY Serge, as worn in H.M. Navy; patterns free.—D. Cox, Tailor, Dungarvan.
"PIONEER" Irish Lace Depot, 44 Mary st., Dublin.—Lace half price; see windows.
PAIR Lady's Tweed Real Willow Calf Shoes, American make, large three; worn once; misfit; cost guinea; 15s. 6d.—W 1677, this office.
RUSSIAN Sable Muff and Stole, in good condition, will be sold a bargain; seen in town.—W 1810, this office.
WAR Economy in Gowns—My Costumes at three guineas are acknowledged to be unsurpassed for style, cut, finish, and workmanship. If you call at my showroom, I will make up your own cloth during the period of the war; consult me concerning your last year's Evening Gowns; my ideas and colour schemes will delight you.—M. Moran, 14 Kildare st.
WANTED, a Lady's Costume, slight, full skirt. Address "Z 2423, Costume," this office.
250 LADIES' and Gents' Waterproofs and Showerproofs, slightly damaged, cheap.—W. Cullen, 9a Grafton st., Dublin. 6 7

HORSES, HARNESS, ETC.
AT Farm Harness, Plough Harrows, Bridles, etc. T
AT T. J. Callaghan's and Co., Ltd., 13-16 Dame st., Corporation Sale Yard, Every Tuesday. T
BEST quality London made Double Harness, as new, silver mounts.—Sewell's, Dublin.
BAY Pony, 13 hands, quiet by girl for 5 years, fast, jumps, recently trained harness.—Miss Wade, Aghoke Rectory, Killarney.
FOR Sale, Bay Cart Mare, 6 years old, hunted by lady with Ward Hounds, a champion jumper and quiet; up to weight. Can be seen Hyslop's House, Clondalkin.
FOR Sale, high class Thoroughbred Filly, 3 years old. Address "Z 2425, Filly," this office.
FOR Sale, Chestnut Horse, 16 hands. Apply Grand Canal Company, James's street Harbour, Dublin.
HARNESS—For Sale, Set Wales, as nice set for cart or Car, Cob, or Horse, inspect our Stock.—T. Smith and Son, 27 Upper Baggot st.
PLOUGH (unbroken) from 5/- per pair. Reins from 5/6 per pair; Collars, Hames, Winkers, and Cart Breechings, Bolsters and Bob, Manufacturers, 85 Marlborough st., Dublin.
PLOUGH and Farm Harness, Gig and Van Harness, all sizes and descriptions, keenest prices.—Hogg and Co., Noted Manufacturers, 68 Dame st.
ROAN Pony, 9 years old, no vice; round inside Trap, quiet under Saddle.—Boland's Mills, Dublin. 3 2
STRONG Pony, 13 hands, 7 years old, sound, fast reliable; Trap, Harness; separate.—Hand's Livery Stables, Drogheda; approval.
TWO Horses for Sale, hand working cuddies; suit farmer.—5 D'Olier st.
WHERE can I get reliable Harness at moderate price?—W 1087, this office.
WANTED, for trap, strong young Cob, 14 hands; untrained will do. Apply 226, Irish Times Office, Bagnot st. Bridge.

STABLING AND GRAZING.
GRAZING, Sheep, 6 Acres at Greystones, to Let.—Arthur Jones, Auctioneers, Glasnevin.
GRAZING, 500 Acres—Cattle, 2/6 to 4/-; Horses, 4/- to 7/- per month.—White, Derrylea, Monasterevan.
GRAZING Wanted for 15 to 20 horses. June to September, inclusive, convenient to city. Reply, giving all particulars and terms, to 1736, this office.
WANTED, Grazing for a Horse. Reply Coachman, Baker st. House, Upper Rathmines.

VEHICLES.
ALESBURY Traps.
NOTED GOLD MEDAL TUB, TONNEAU, ALL-WEATHER, AND CABRIOLET CARS; SEVERAL CHEAP SECONDHAND CARS. Catalogues from
ALESBURY BROS., LIMITED, KING'S CO.
A VICTORIA for Sale, very light running, with Ideal 4in. rubber tyres, lamps, mats, etc., and brake, in first class order; cost £75; will Sell for £35, or exchange for one or pair, weighs four cwt., will Harness to match; only used few times.—Glenageary Park, Kingstown; apply to Steward.
BOYLE and Sons, Queen st., Haymarket—Inside, Tonneau, and Square Pattern Cars, latest improvements.
FOR Sale, Trap, rubber tyres; also Pony, 12 hands, and Harness. Apply A. Moore, Dublin road, Rathgreagan, Dublin.
LONDON built Rafil, iron tyres, 17 guineas.—Fennell's.
LORRY Wanted, reliable make, perfect, to carry 1 to 2 tons. State price, with full particulars, to G. A. Rice, Birr.
NEW medium and pony size Round Cars, also Vans. Prices, etc., for Sale.—The City Wheel Works, Ltd., Great Brunswick st.
PUBLICAN Tyres, Fitted and Renewed promptly.—The City Wheel Works, Ltd., Gt. Brunswick st.
STOUT Pair Wheels, 2 in. rubbers and axle; 5 guineas.—Sewell's.
TRAP for Sale, Alesbury, best make, as new, not run 500 miles, rubber tyres, etc.; fit 15 to 15 Hands. Apply "Labounds," Clonsilla.
WHEELS Re-rubbered and Serpatched same day as received.—Sykes, 3 Mabbot lane, Dublin.
WANTED, a sound Secondhand Dray; price must be reasonable. Address "Z 2357, Dray," this office.
WANTED, to Purchase or Hire, two Timber Lorries and Timber Gin.—R. Sanders, Charleville Park, Charleville.
WANTED, small Cart and Harness, in good condition, to suit pony about 14 hands.—W 1817, this office.

CATTLE, LIVE STOCK.
CHOICE Shorthorn, just calved; also excellent Bull Calf.—Fortbrook Corner road, Rathmines.
DEXTER Cows, time up, splendid milkers, for Sale.—Grove Gardens, Blackrock.
DEXTER, Spitfire, handsome dun to calve May; also one newly calved, rich milker.—Glenageary Park, Kingstown; apply Steward.
FOR Sale, good Yearling Heifer; also a 7 months Bullock.—Templeville, Templeogue.
GOOD Wanted, good milking strain; state age, breed, if milking.—W 1655, this office.
HEREFORD Bull—For Sale, a "Scarshlight" No. 51,971, by President. No. 26,388, three years old, splendid animal, and very prolific.—Lerlarge, Enniscorthy, Wexford.
JERSEY Cow for Sale, good rich milker, about 6 years old. Apply Griffin, St. Catherine's Park, Rathfarnham.
SOWS for Sale, large York, bred from and served by pedigree Boar.—Edenmore, Tyrrelstown.
VERY fine Shorthorn Bull Calf.—Ross's Livery Yard, Parkgate st. Worth attention.
WANTED, a Cow, Guernsey or Alderney, freshly calved; must be young and of good quality. Apply Walker, Yellow House, Rathfarnham.

DOGS.
ALL DOG and Puppy Foods always in stock.—Glen and Co., Mill Stores, Exchequer st., Dublin. 7 1
ALL Sherier's Preparations for Dogs stocked at Hely's.—Lemel Stores—Collins, Leeds; Chairs, Brushes, Combs, Covers, Baskets, Medicines, etc. Write for free Veterinary Book, Hely's, Limited, 26 Dame st., Dublin.
A. SMALL, Kennel of valuable Pekingese for Sale; a Stud Dog, two years old; three Females, young; reasonable to the right home.—W 1685, this office.
A NOBLE dark brindle Bull Mastiff Female Puppy (for sale 4 months old); parents best guards living; first order with 45/- secures. Private Kennels, 3 Grove park, Rathmines.
BULL Terrier Wanted, reliable make, perfect, to carry 1 to 2 tons. State price, with full particulars, to G. A. Rice, Birr.
NEW medium and pony size Round Cars, also Vans. Prices, etc., for Sale.—The City Wheel Works, Ltd., Great Brunswick st.
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WANTED, small Cart and Harness, in good condition, to suit pony about 14 hands.—W 1817, this office.

DOGS CONTINUED.
FOR Sale, Irish Red Setter Dog, 2 years old, good on foot and in field; grand pheasant finder, trained; certificate; price moderate.—W 1512, this office. 4 8C
FOR Sale, Irish Red Setter Bitch Puppy, three months, by Champion Rufus (Irish Champion), if by return of post. Price one guinea. Address "Z 2396, Dog," this office.
NICELY reared smooth Fox Terrier Dog, 12 months, exceeding game, ratter and rabbiter, goes to ground to badger. Particulars from "Z 2352, Dog," this office.
ONE of the prettiest young, smart, smooth Fox Terrier Dogs living, 20/.—George Mullen, Sligo.
PUPS Airedale, thoroughbred, cheap to good home; must city, see country; affectionate, good tempered. Address "Z 2397, Pups," this office.
PEKINGESE—Young red pedigree Bitch for Sale, cheap; good mother; due season.—W 1875, this office.
SALE, Pointer Dog, large, handsome, well bred, trained, 50/-. Address "Z 2425, Dog," this office.
TWO Pom. Males, dog or puppy.—Mrs. Mecrea, Dalkey House, Dalkey.
WANTED, Smooth Fox Terrier Dog Puppy; white or particolour.—W 1000, this office.
WANTED, young Dog, either sex, small breed, for country home.—W 1664, this office.
WANTED, Chocolate Pom. Dog Puppy. Address "Z 2279, Dog," this office.
WANTED Irish Setter Dog Puppy, ready breaking. Address "Z 2417, Dog," this office.
YORKSHIRE Terrier—Mrs. Raymond Mallock offers a beautiful Dog, Blood Stock, and Title. Show Specimen at a great sacrifice.—41 Osmond road, Howth. 3 2